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ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

2013-14 BUDGET

&

2012-13
ESTIMATED ACTUALS BUDGET

Board Approval: June 20, 2013

Stephen A. Fiss
Superintendent

Linda Latassa
Interim Assistant Superintendent, Business Services

STATEMENT ON THE BUDGET

The 2013-14 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUESD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2013-14 school year. As ARUESD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUESD.

BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

FISCAL YEAR 2013-14

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating seventeen elementary, six middle schools, and four small schools.

Board of Trustees

Name	Office	Term Expires
Dolores Márquez	President	November 2016
Andrés Quintero	Vice-President	November 2014
Karen Martinez	Clerk	November 2016
Frank Chávez	Member	November 2014
Andrea Flores Shelton	Member	November 2014

Business Services

Stephen A. Fiss
Superintendent

Linda Latasa
Interim Assistant Superintendent, Business Services

UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which begins July 1, 2013 and ends June 30, 2014.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between money which is restricted for a special purpose. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs are funded and regulated by a government agency with restrictions either on the characteristics of the children it may serve or on the aspect of any program it may fund. An explanation of the Restricted programs is offered on page 7. Special Purpose Funds are explained on page 16.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

In addition, refer to the Executive Summary in section *iii* for a discussion of District operations.

EXECUTIVE SUMMARY 2013-14 BUDGET ADOPTION

The budget document presented for approval today is based on many assumptions. The following is an overview of those assumptions. This year has been particularly challenging because the state has done a complete overhaul of how schools are funded. The implementation of many of the reforms has yet to be determined. The budget being presented is based on the previous funding model (guidelines given to schools in May) which is much more conservative in revenue projections than the budget act adopted on June 14th.

The May Revision addresses the State's economic growth and the passage of Proposition 30. It projects slower growth for 2013-14 and a one-time augmentation for Common Core State Standards (CCSS). It also includes a plan for Local Control Funding formula (LCFF). This is the centerpiece and the most controversial portion of the May Revision. Neither the LCFF nor the CCSS were adequately explained in the May Revision. Because they were only loosely defined, they are not included in our projected 13-14 Budget. We have budgeted conservatively based on the School Services of California recommended projections. We use these because they are conservative and because they are recognized as authoritative advice. The major revenue assumptions are:

FACTOR	12-13	13-14	14-15	15-16
Statutory COLA	3.24%	1.56%	1.8%	2.2%
K-12 Revenue Limit Deficit	22.272%	18.997%	18.997%	18.997%
Net Revenue Limit Change	1.08%	5.85%	1.8%	2.2%
COLA-SpEd, Child Nutrition	0.0%	1.565%	1.8%	2.2%
State Categorical Programs	0.00%	1.565%	1.8%	2.2%
Lottery: Base	$124	$124	$124	$124
Proposition 20	$30	$30	$30	$30

STATE BUDGET PROPOSAL RESOLUTION (June 14, 2013)

Based on the recent budget adoption there will be major changes to the above factors, but we do not at this time have enough information to build a fiscally responsible budget. Below is a brief summary of the Governor's proposal compared to the final budget act. The details are not complete for some portions and the implementation guidelines will follow throughout the next few months.

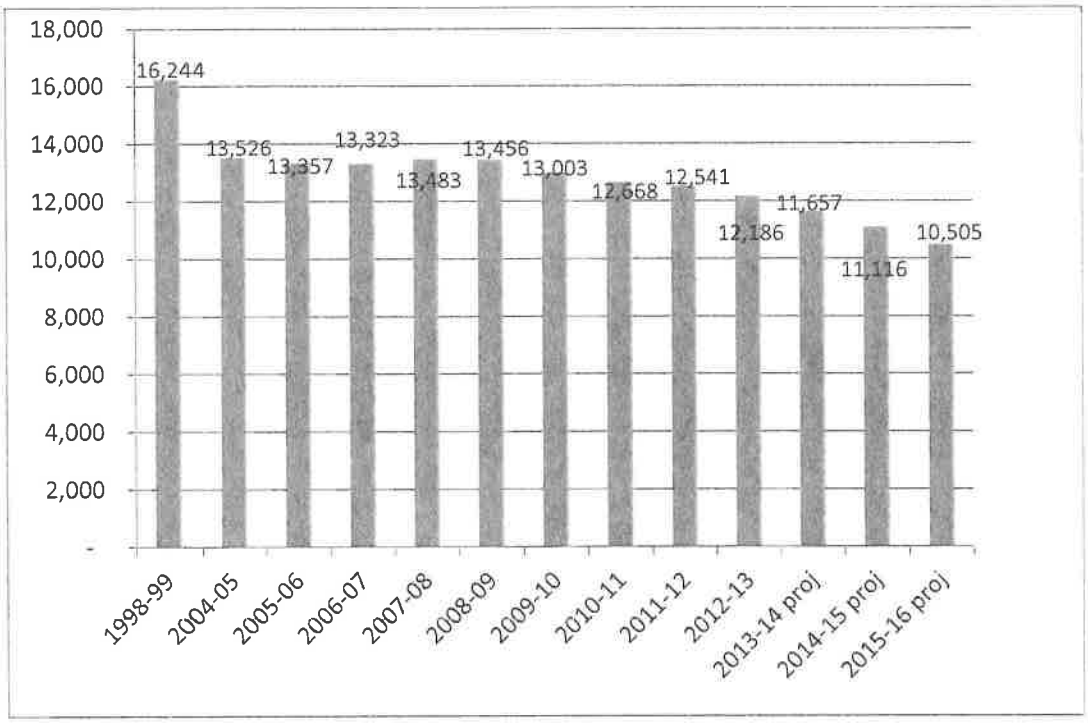
Budget Proposals Comparison
(in thousands)

	Governor	Comparison
Total 2013-14 General Fund Revenues	$97,000,000	$97,000,000
Proposition 98 (state and local)	$55,300,000	$55,300,000
Common Core	$1,000,000	$1,250,000
LCFF	$1,900,000	$2,100,000
LCFF Implementation Year	13-14	-
Base Grants	$6,342-$7,680 per average daily attendance (ADA)	
Base Grant Targets	2007-08 Undeficited Base Revenue Limit	Greater of 2007-08 revenue limit or Economic Recovery Target
Supplemental Grants	35%	20%
Concentration Grants	35%	50%
Concentration Grant Threshhold	>50% eligible	>55% eligible
Special Education Sequestration Backfill	$60,700	0
K-12 Mandate Block Grant	$267,000	$217,000
K-14 Interyear Deferral Buybacks 12-13*	$4,000,000	$4,000,000
K-14 Interyear Deferral Buybacks 2013-14	$920,000	$270,000
Early Mental Health Initiative	-	0

*2012-13 deferral amounts include $2.2 billion previously approved adopted state budget

ENROLLMENT

Student enrollment for the District peaked in 1998 and has been in a decline since then. Contributing factors to the decline are economic decline, lower birth rate and the proliferation of charter schools. The district has lost 1,340 students since 2004-05. Enrollment projections for 2013-14 are based on spring enrollment and a continued decline of new district students. The actual projected decline in enrollment from 2012-13 is about 529 students. The following graph shows the student enrollment decline based on our official enrollment report which is done in October of each year.



The recently agreed upon budget is not included in any of our projections. The actual impact and implementation of the new funding formula is yet to be determined. We know at this point that the Local Control Funding Formula is focused on the student demographics that we serve. We also know that they are likely to set a timeline for full implementation. In addition, we know that we are expecting approximately $2 million for Common Core implementation. Those funds are not in the budget because we have no guidelines with which to put them there. We expect to receive guidelines for these major funding changes during the summer. We will then revise the budget and present it with the Unaudited Actuals in September.

Projected Enrollment Loss and its Impact

As a revenue limit school district we are funded on the number of students who attend school daily. The loss of money is directly related to the student attendance and if fewer students attend school and fewer students are enrolled then there is less general fund money to fund educational programs.

REVENUE

Funds: **All District money must be received into specially designated funds which are approved by the State of California. The funds that are used in this budget are described below.**

General Fund

Unrestricted (03)	**Restricted (05, 06,08)**
Base Revenue Limit	Routine Maintenance and Repair
Lease Revenue	
Tier III Categoricals	State and Federal entitlements and grants
Class Size Reduction	Special Education
Parcel Tax	
Unrestricted Lottery	Donations and Grant
	Transportation

Cafeteria Fund (13)

This fund is used to account for local, state and federal revenues and expenditures to operate the Child Nutrition Services program.

Deferred Maintenance Fund (14)

This fund is used for the purpose of major repair or replacement of District property. It is generally a combination of state and district money. Currently all remaining funds are flexed and no longer designated.

Building Fund (21)

This fund is used to receive proceeds from the sale or lease with option-to-purchase of real property and revenue from rental and leases of real property specifically authorized for deposit in the fund by the governing board.

Capital Facilities Fund (25)

This fund is used to account separately for money received from fees levied on the developers or other agencies as a condition of approving a development.

County School Facilities Fund (35)

This fund is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects and facility hardship grants.

Special Reserve Fund for Capital Outlay Projects (40)

This fund exists primarily to provide for the accumulation of General Fund money for capital outlay purposes.

Bond Interest and Redemption Fund (51)

This fund is used for the repayment of bonds we have issued.

Tax Override Fund (53)

This fund is used for the repayment of voted indebtedness tax levies to be financed for the ad valorem tax levies.

Self-Insurance Fund (67)

Because we are self-insured for we transfer the money designated for the cost of each employee's health and welfare benefits and workers compensation to this fund. The transfer includes both the District and the employee contributions.

EXPENDIURES

Expenditures by Codes: **Every expenditure made must be coded to one of these categories, no matter the fund.**

Certificated (1000)

The District has for many years maintained K-3 staffing at one teacher for every 20 students. In response to increasing budget and, now, State pressure the District has increased the K-3 staffing to 21:1. Grades 4 through 8 are staffed at 32 to 1. All fourth and fifth grade teachers have two preparation periods per week. Middle school teachers have one preparation period per day. The District also maintains a robust special education program. Staffing for these classes varies depending on the type of program being offered. Certificated administrators are also included in this category.

Classified (2000)

Classified salaries represent the salaries and extra duty paid to instructional paraprofessionals, a variety of clerical and office assistants, maintenance, transportation, operations, other support staff and non-certificated managers and supervisors.

Employee Benefits (3000)

Included in this category are both statutory benefits (Social Security, Medicare, Workers' Compensation, retirement contributions) and health and welfare contributions.

Materials and Supplies (4000)

Textbooks, other instructional material, office supplies and non-capitalized equipment are included in this category.

Services and Other Operating Expenses (5000)

Purchases included in this category include consultants, travel and conference, insurance, rents and leases, interfund transfers and communications.

Capital Outlay (6000)

This category includes buildings and building improvements and equipment.

Other Outgo (7000)

This division is used to show Pass-through revenues to charter schools, county offices, JPA's, debt service interest and principal payments.

Other Outgo (7000)

This division excludes transfers of indirect costs. It includes tuition payments, transfers of pass-through revenues to charter schools, county offices and JPA's. SELPA transfer transfers are included in this category.

GENERAL OPERATING FUND

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE

	2011-12	2012-13	2013-14	2014-15	2015-16
	Actuals	Est Actuals	Adopted Budget	Projected	Projected
District Annual NPS	1.39	2.66	2.66	2.66	2.66
COE Special Education	109.97	104.73	104.73	104.73	104.73
ARUESD RL ADA	12,191.84	11,945.86	11,267.72	11,267.72	10,887.79
RL ADA Total	12,303.20	12,053.25	11,375.11	11,375.11	10,995.18
Revenue Limit per ADA	6,217.48	6,419.48	6,520.48	6,637.48	6,783.48
Net Effective Revenue Limit	*4,936.55*	*4,989.73*	*5,281.78*	*5,376.56*	*5,494.82*
BEGINNING BALANCE	**18,453,048**	**16,148,277**	**10,637,281**	**11,102,650**	**12,372,311**
REVENUES					
Revenue Limit Resources	61,808,500	60,859,901	61,156,304	62,242,841	61,494,653
Other Federal Revenue	10,229,608	8,677,557	7,081,378	7,081,378	7,081,378
Lottery Revenues - Unrestricted	1,551,241	1,496,956	1,456,462	1,404,454	1,352,643
Other State Revenue	18,671,402	18,766,039	19,181,972	19,272,566	19,387,865
Class Size Reduction	6,120,648	5,724,495	5,535,999	5,361,426	5,174,001
Other Local Revenue	6,704,988	6,159,306	5,632,773	5,628,893	2,120,894
TOTAL REVENUES	**105,086,387**	**101,684,254**	**100,044,888**	**100,991,558**	**96,611,435**
EXPENDITURES					
Certificated Salaries	54,307,748	53,297,925	50,043,356	50,588,014	50,597,758
Classified Salaries	14,494,980	13,732,241	13,181,796	13,341,732	13,427,711
Employee Benefits	20,728,782	20,843,880	19,410,093	19,248,156	19,063,205
Materials and Supplies	4,455,108	5,631,930	4,164,963	4,180,991	4,197,591
Services, Other Operating	12,830,645	13,361,457	12,782,203	12,374,639	12,294,324
Capital Outlay	330,984	155,920	160,000	162,600	165,268
Other Outgo	44,969	30,787	30,060	30,842	31,643
Debt Service Payment	513,668	440,218	185,000	154,500	61,698
Direct Support/Indirect Cost	(315,727)	(299,108)	(377,952)	(359,576)	(388,952)
TOTAL EXPENDITURES	**107,391,158**	**107,195,250**	**99,579,519**	**99,721,897**	**99,450,246**
OTHER FINANCING SOURCES/USES					
Transfers To CNS	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	**0**	**0**	**0**	**0**	**0**
INCREASE/(DECREASE)	(2,304,771)	(5,510,996)	465,369	1,269,661	(2,838,811)
NET BALANCE	16,148,277	10,637,281	11,102,650	12,372,311	9,533,500
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Restricted					
Routine Repair	543,848	235,734	235,734	252,325	268,602
Other Restricted	1,751,259	300,000	0	0	0
Committed					
Economic Uncertainties	3,221,735	3,215,857	2,987,386	2,991,657	2,983,507
TOTAL DESIGNATIONS	5,536,842	3,771,591	3,243,120	3,263,982	3,272,110
UNASSIGNED/UNAPPROPRIATED AMOUNT	**10,611,436**	**6,865,692**	**7,859,531**	**9,108,329**	**6,261,390**

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2013-14 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	39.300	83.450		122.750	471.800	594.550	-	-	-	594.550
1200 Cert Pupil Support	-	0.000	10.300		10.300	10.200	20.500	-	-	-	20.500
1300 Cert Supervisors	-	10.500	2.000		12.500	29.750	42.250	-	-	-	42.250
1900 Other Certificated	-	1.000	1.000		2.000	0.000	2.000	-	-	-	2.000
Total Certificated	0.000	50.800	96.750	0.000	147.550	511.750	659.300	0.000	0.000	0.000	659.300
Classified											
2100 Instr Aides	-	0.563	53.413		53.976	0.000	53.976	-	-	-	53.976
2200 Classified Support	13.900	12.125	-	25.500	51.525	60.850	112.375	44.155			156.530
2300 Class Supervisors and Admin	1.300	1.500	0.250	1.700	4.750	10.950	15.700	8.300			24.000
2400 Clerical and Office	1.500	6.000	4.500	-	12.000	69.094	81.094	3.000			84.094
2900 Other Classified	-	1.000	-	-	1.000	15.750	16.750	-	-	-	16.750
Total Classified	16.700	21.188	58.163	27.200	123.251	156.644	279.895	55.455	0.000	0.000	335.350
TOTAL FTE	16.700	71.988	154.913	27.200	270.801	668.394	939.195	55.455	0.000	0.000	994.650

2012-13 Estimated Actual

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	42.500	82.050		124.550	514.200	638.750	-	-	-	638.750
1200 Cert Pupil Support	-	-	10.300		10.300	10.200	20.500	-	-	-	20.500
1300 Cert Supervisors	-	10.500	1.750		12.250	29.750	42.000	-	-	-	42.000
1900 Other Certificated	-	1.000	1.000		2.000	1.000	3.000	-	-	-	3.000
Total Certificated	0.000	54.000	95.100	0.000	149.100	555.150	704.250	0.000	0.000	0.000	704.250
Classified											
2100 Instr Aides	-	0.563	53.413		53.976	0.000	53.976	-	-	-	53.976
2200 Classified Support	13.900	13.625	-	25.500	53.025	61.350	114.375	44.155	-	-	158.530
2300 Class Supervisors and Admin	1.300	1.500	0.250	1.700	4.750	9.950	14.700	8.300	-		23.000
2400 Clerical and Office	1.500	6.000	4.500		12.000	72.094	84.094	3.000	-		87.094
2900 Other Classified	-	1.000	-		1.000	16.750	17.750	-	-	-	17.750
Total Classified	16.700	22.688	58.163	27.200	124.751	160.144	284.895	55.455	0.000	0.000	340.350
TOTAL FTE	16.700	76.688	153.263	27.200	273.851	715.294	989.145	55.455	0.000	0.000	1044.600

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2015-16 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	39.300	83.450		122.750	441.800	564.550	-	-	-	564.550
1200 Cert Pupil Support	-	0.000	10.300		10.300	10.200	20.500	-	-	-	20.500
1300 Cert Supervisors	-	10.500	2.000		12.500	29.750	42.250	-	-	-	42.250
1900 Other Certificated	-	1.000	1.000		2.000	0.000	2.000	-	-	-	2.000
Total Certificated	0.000	50.800	96.750	0.000	147.550	481.750	629.300	0.000	0.000	0.000	629.300
Classified											
2100 Instr Aides	-	0.563	53.413		53.976	0.000	53.976	-	-	-	53.976
2200 Classified Support	13.900	12.125	-	25.500	51.525	60.850	112.375	44.155			156.530
2300 Class Supervisors and Admin	1.300	1.500	0.250	1.700	4.750	10.950	15.700	8.300			24.000
2400 Clerical and Office	1.500	6.000	4.500	-	12.000	69.094	81.094	3.000			84.094
2900 Other Classified	-	1.000	-	-	1.000	15.750	16.750	-	-	-	16.750
Total Classified	16.700	21.188	58.163	27.200	123.251	156.644	279.895	55.455	0.000	0.000	335.350
TOTAL FTE	16.700	71.988	154.913	27.200	270.801	638.394	909.195	55.455	0.000	0.000	964.650

2014-15 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TRANSP	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	39.300	83.450		122.750	456.800	579.550	-	-	-	579.550
1200 Cert Pupil Support	-	0.000	10.300		10.300	10.200	20.500	-	-	-	20.500
1300 Cert Supervisors	-	10.500	2.000		12.500	29.750	42.250	-	-	-	42.250
1900 Other Certificated	-	1.000	1.000		2.000	0.000	2.000	-	-	-	2.000
Total Certificated	0.000	50.800	96.750	0.000	147.550	496.750	644.300	0.000	0.000	0.000	644.300
Classified											
2100 Instr Aides	-	0.563	53.413		53.976	0.000	53.976	-	-	-	53.976
2200 Classified Support	13.900	12.125	-	25.500	51.525	60.850	112.375	44.155			156.530
2300 Class Supervisors and Admin	1.300	1.500	0.250	1.700	4.750	10.950	15.700	8.300			24.000
2400 Clerical and Office	1.500	6.000	4.500	-	12.000	69.094	81.094	3.000			84.094
2900 Other Classified	-	1.000	-	-	1.000	15.750	16.750	-	-	-	16.750
Total Classified	16.700	21.188	58.163	27.200	123.251	156.644	279.895	55.455	0.000	0.000	335.350

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND
BUDGET ASSUMPTIONS
2013-14 BUDGET

	2011-12 Actuals	2012-13 Estimated Actuals Budget	2013-14 Proposed Budget	2014-15 Projected	2015-16 Projected
	Actuals	Estimated Actuals	Year 1	Year 2	Year 3
FACTOR	2011-12	2012-13	2013-14	2014-15	2014-15
Revenue Limit COLA	2.24%	3.24%	1.565%	1.80%	2.20%
Revenue Limit Deficit	-20.60%	-22.27%	-18.997%	-18.997%	-18.997%
Other Revenue Limit Adjustment	Eliminated	Eliminated	Eliminated	Eliminated	Eliminated
Lottery Income Non - Prop 20 (unrestricted)	$125/ADA	$124/ADA	$124/ADA	$124/ADA	$124/ADA
Prop-20 (Restricted)	$30/ADA	$30/ADA	$30/ADA	$30/ADA	$30/ADA
Special Education State COLA (Deficit)	0.00%	0.00%	1.565%	1.80%	2.20%
State Categorical Programs COLA (Deficit)	0.00%	0.00%	1.565%	1.80%	2.20%
Interest Rate for 10-year Treasuries	1.93%	1.79%	2.10%	2.40%	2.60%
California Consumer Price Index (CPI)	2.39%	2.30%	2.20%	2.30%	2.50%
Indirect Cost Rate	5.23%	5.31%	6.42%	6.42%	6.42%

Attendance

Average Daily Attendance (ADA)					
Estimated P-2 ADA (In-District only)	12,026.89	11,614.53	11,267.72	10,887.79	10,506.91
Revenue Limit ADA	12,191.84	11,945.86	11,267.72	11,267.72	10,887.79
District NPS P-A ADA	1.39	2.66	2.66	2.66	2.66
Special Ed - COE ADA	109.97	104.73	104.73	104.73	104.73
Total Revenue Limit ADA	12,303.20	12,053.25	11,375.11	11,375.11	10,995.18
Base Revenue Limit per ADA	6,217.48	6,419.48	6,525.48	6,669.48	6,829.48
Funded Revenue Limit per ADA	4,936.55	4,989.73	5,072.13	5,184.05	5,308.42
Number of Instructional Days up to P-2	136.00	136.00	136.00	136.00	136.00
Estimated daily rate for student attendance revenue	$ 36.30	$ 36.69	$ 37.30	$ 38.12	$ 39.03

Parcel Tax

Parcel Tax parcels	21,019	21,039	21,039	21,039	21,039
Parcel Tax rate	$ 163.92	$ 168.24	$ 168.24	$ 168.24	$ 168.24

GENERAL FUND
UNRESTRICTED PROGRAMS

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE

	2011-12 Actuals	2012-13 Est Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected
District Annual NPS	1.39	2.66	2.66	2.66	2.66
COE Special Education	109.97	104.73	104.73	104.73	104.73
ARUESD RL ADA	12,191.84	11,945.86	11,267.72	11,267.72	10,887.79
RL ADA Total	12,303.20	12,053.25	11,375.11	11,375.11	10,995.18
Revenue Limit per ADA	6,217.48	6,419.48	6,520.48	6,637.48	6,783.48
Net Effective Revenue Limit	*4,936.55*	*4,989.73*	*5,281.78*	*5,376.56*	*5,494.82*
BEGINNING BALANCE	15,926,226	13,853,171	10,101,548	10,866,916	12,119,985
REVENUES					
Revenue Limit Resources	59,857,899	59,108,075	58,808,996	59,853,412	59,052,666
Lottery Revenues	1,551,241	1,496,956	1,456,462	1,404,454	1,352,643
Class Size Reduction	6,120,648	5,724,495	5,535,999	5,361,426	5,174,001
Other State Revenue	7,940,756	8,024,423	8,632,724	8,616,299	8,598,442
Federal Revenue	219,075	120,000	120,000	120,000	120,000
Parcel Tax Revenue	3,410,259	3,504,205	3,504,205	3,504,205	0
Other Local Revenue	1,235,405	1,406,082	1,942,208	1,942,208	1,942,208
TOTAL REVENUES	**80,335,285**	**79,384,236**	**80,000,594**	**80,802,004**	**76,239,961**
EXPENDITURES					
Certificated Salaries	41,026,190	40,888,289	38,917,641	39,052,191	38,718,638
Classified Salaries	8,187,712	8,173,563	7,857,111	7,951,055	7,989,755
Employee Benefits	14,594,005	15,158,151	14,017,560	13,801,698	13,562,282
Books and Supplies	1,964,361	2,044,884	1,904,165	1,904,165	1,904,165
Services, Other Operating	5,910,365	5,705,037	5,211,445	5,287,539	5,365,611
Capital Outlay	309,018	155,920	160,000	162,600	165,268
Other Outgo	44,969	30,787	30,060	30,842	31,643
Direct Support/Indirect Cost	(1,806,396)	(1,870,841)	(1,956,945)	(1,873,490)	(1,917,698)
Other Debt Service Payments	513,668	440,218	185,000	154,500	61,698
TOTAL EXPENDITURES	**70,743,893**	**70,726,008**	**66,326,037**	**66,471,099**	**65,881,362**
OTHER FINANCING SOURCES/USES					
Categorical Programs Contribution	0	0	0	0	
Routine Repair & Maintenance Contribution	(2,114,961)	(2,088,063)	(2,372,918)	(2,296,399)	(2,322,642)
Transportation Contribution	(1,423,745)	(1,262,135)	(1,158,882)	(1,192,985)	(1,190,734)
Special Education Contribution	(8,125,741)	(9,059,653)	(9,377,389)	(9,588,452)	(9,700,311)
TOTAL OTHER FINANCING SOURCES/USES	**(11,664,447)**	**(12,409,851)**	**(12,909,189)**	**(13,077,836)**	**(13,213,687)**
INCREASE/(DECREASE)	(2,073,055)	(3,751,623)	765,368	1,253,069	(2,855,088)
NET BALANCE	13,853,171	10,101,548	10,866,916	12,119,985	9,264,897
COMPONENTS OF ENDING BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Committed					
Economic Uncertainties	3,221,735	3,215,857	2,987,386	2,991,657	2,983,507
TOTAL DESIGNATIONS	3,241,735	3,235,857	3,007,386	3,011,657	3,003,507
UNASSIGNED/UNAPPROPRIATED AMOUNT	**10,611,436**	**6,865,691**	**7,859,530**	**9,108,328**	**6,261,390**

GENERAL FUND
RESTRICTED PROGRAMS

Alum Rock Union Elementary School District

K-8 GENERAL FUND SUMMARY
RESTRICTED PROGRAMS

2013-14 BUDGET

COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categorical, Special Education, and Transportation sub funds.

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE

	2011-12 Actuals	2012-13 Est Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected
BEGINNING BALANCE	2,526,822	2,295,107	535,734	235,734	252,325
REVENUES					
Revenue Limit Resources	1,950,601	1,751,826	2,347,308	2,389,429	2,441,987
Federal Revenues	10,010,533	8,557,557	6,961,378	6,961,378	6,961,378
Other State Revenue	10,730,646	10,741,616	10,549,248	10,656,267	10,789,423
Mega Item Transfer	0	0	0	0	0
Flexibility Transfer	0	0	0	0	0
Other Local Revenue	2,059,323	1,249,019	186,360	182,480	178,686
TOTAL REVENUES	**24,751,103**	**22,300,018**	**20,044,294**	**20,189,554**	**20,371,474**
EXPENDITURES					
Certificated Salaries	13,281,557	12,409,636	11,125,715	11,535,823	11,879,120
Classified Salaries	6,307,268	5,558,678	5,324,685	5,390,677	5,437,956
Employee Benefits	6,134,777	5,685,729	5,392,533	5,446,458	5,500,923
Materials and Supplies	2,490,747	3,587,046	2,260,798	2,276,826	2,293,426
Services, Other Operating	6,920,280	7,656,420	7,570,758	7,087,100	6,928,713
Capital Outlay	21,966	0	0	0	0
Other Outgo	0	0	0	0	0
Debt Service	0	0	0	0	0
Direct Support/Indirect Cost	1,490,669	1,571,733	1,578,993	1,513,914	1,528,746
TOTAL EXPENDITURES	**36,647,265**	**36,469,242**	**33,253,483**	**33,250,798**	**33,568,884**
OTHER FINANCING SOURCES/USES					
Categorical Programs Contribution	0	0	0	0	0
Routine Repair & Maintenance Contribution	2,114,961	2,088,063	2,372,918	2,296,399	2,322,642
Transportation Contribution	1,423,745	1,262,135	1,158,882	1,192,985	1,190,734
Special Education Contribution	8,125,741	9,059,653	9,377,389	9,588,452	9,700,311
TOTAL OTHER FINANCING SOURCES/USES	**11,664,447**	**12,409,851**	**12,909,189**	**13,077,836**	**13,213,687**
INCREASE/(DECREASE)	(231,715)	(1,759,373)	(300,000)	16,592	16,277
NET BALANCE	* 2,295,107	* 535,734	235,734	252,325	268,602
COMPONENTS OF ENDING BALANCE					
Restricted					
Mental Health	311,984	0	0	0	0
Routine Repair	543,848	235,734	235,734	252,325	268,602
Other Restricted	1,439,275	300,000	0	0	0
TOTAL DESIGNATIONS	2,295,107	535,734	235,734	252,325	268,602
UNASSIGNED/UNAPPROPRIATED AMOUNT	(0)	0	0	0	(0)

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
RESTRICTED PROGRAM SUMMARY
2013-2014 ADOPTED BUDGET

	ROUTINE REPAIR/ MAINTENANCE Fund 05	CATEGORICAL Fund 06	TRANSP Fund 07	SPECIAL EDUCATION Fund 08	TOTAL
BEGINNING BALANCE	235,734	300,000	0	0	535,734
REVENUES					
Revenue Limit Sources	0	0	0	2,347,308	2,347,308
Federal Revenues	0	4,690,292	0	2,271,086	6,961,378
Other State Rvenues	0	8,385,307	1,464,952	698,989	10,549,248
Block Grant Transfer	0	0	0	0	0
Other Local Revenues	0	0	10,000	176,360	186,360
TOTAL REVENUES	0	13,075,599	1,474,952	5,493,743	20,044,294
EXPENDITURES					
Certificated Salaries	0	4,336,030	0	6,789,685	11,125,715
Classified Salaries	1,009,887	960,289	1,217,353	2,137,156	5,324,685
Employee Benefits	384,531	1,403,970	623,725	2,980,307	5,392,533
Books and Supplies	308,544	1,733,290	178,341	40,623	2,260,798
Services, Other Operating	526,805	4,364,715	455,523	2,223,715	7,570,758
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	143,151	577,305	158,891	699,646	1,578,993
TOTAL EXPENDITURES	2,372,918	13,375,599	2,633,834	14,871,132	33,253,482
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	(2,372,918)	(300,000)	(1,158,882)	(9,377,389)	(13,209,189)
OTHER FINANCING SOURCES					
Transfers In from General Fund	2,372,918	0	1,158,882	9,377,389	12,909,189
Transfers Out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	2,372,918	0	1,158,882	9,377,389	12,909,189
NET INCREASE (DECREASE)	0	(300,000)	0	0	(300,000)
NET BALANCE	235,734	0	0	0	235,733

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
ROUTINE REPAIR & MAINTENANCE - FUND 05
PROJECTIONS OF INCOME AND EXPENSE

In accordance with the provision of the State of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair to ensure that State School Building projects are at all times kept in good repair and working order.

	2011-12	2012-13	2013-14	2014-15	2015-16
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	627,702	543,848	235,734	235,734	252,325
REVENUES					
Other Local Revenues	0	1,451	0	0	0
TOTAL REVENUES	0	1,451	0	0	0
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	2,114,961	2,088,063	2,372,918	2,296,399	2,322,642
TOTAL OTHER FINANCING SOURCES/USES	2,114,961	2,088,063	2,372,918	2,296,399	2,322,642
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	2,742,663	2,633,362	2,608,652	2,532,133	2,574,967
EXPENDITURES					
Salaries - Classified	895,766	1,018,186	1,009,887	1,021,041	1,032,252
Benefits	349,985	426,826	384,531	388,376	392,260
Books and Supplies	270,578	333,951	308,544	318,109	327,970
Services & Other Oper Exp	561,038	497,783	526,805	414,747	414,747
Capital Outlay	12,802	0	0	0	0
Direct Support/Indirect Cost	108,646	120,882	143,151	137,534	139,136
TOTAL EXPENDITURES	2,198,815	2,397,628	2,372,918	2,279,808	2,306,365
ENDING BALANCE	543,848	235,734	235,734	252,325	268,602

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CATEGORICALS - FUND 06
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

	2011-12 Actuals	2012-2013 Estimated Actuals Budget	2013-2014 Proposed Budget	2014-2015 Projected	2015-2016 Projected
BEGINNING BALANCE	1,899,120	1,439,275	300,000	0	(0)
REVENUES					
Federal Revenues	5,263,156	6,077,140	4,690,292	4,690,292	4,690,292
ARRA - Title I	-	-	-	-	-
State Fiscal Stabilization Funds	-	-	-	-	-
Ed Job Fund	2,347,403	-			
Other State Revenues	8,706,416	8,588,009	8,385,307	8,453,375	8,538,067
Contributions from Restricted/Unrestricted	-	-	-	-	-
Other Local Revenues	715,374	457,917	0	0	0
	17,032,349	15,123,066	13,075,599	13,143,667	13,228,359
TOTAL BEGINNING BALANCE & REVENUES	18,931,469	16,562,341	13,375,599	13,143,667	13,228,359
Other Sources/Transfers					
Contributions from Restricted/Unrestricted	-	-	-	-	-
Total Beg. Balance/Revenues/Other Sources	18,931,469	16,562,341	13,375,599	13,143,667	13,228,359
EXPENDITURES					
Certificated Salaries	6,223,940	4,998,067	4,336,030	4,607,329	4,881,341
Classified Salaries	1,717,936	1,071,316	960,289	968,765	977,284
Benefits	2,227,640	1,521,825	1,403,970	1,418,010	1,432,190
Books and Supplies	2,011,230	3,025,458	1,733,290	1,733,290	1,733,290
Services & Other Oper Exp	4,722,096	5,027,028	4,364,715	3,913,543	3,698,284
Relocatable Purchase/Equipment	9,164	-	-		-
Direct Support/Indirect Cost	580,187	618,648	577,305	502,730	505,969
Transfers to Other Funds					
TOTAL EXPENDITURES	17,492,193	16,262,341	13,375,599	13,143,667	13,228,358
ENDING BALANCE	1,439,275	300,000	0	(0)	0
COMPONENTS OF ENDING BALANCE					
SFSF - Designated for 2011-12	-		-	-	-
English Language Acquisition Program	56,554				
Lottery	210,323				
Economic Impact Aid	531,740	300,000			
Quality Education Investment Act	27,135				
Medi-Cal Billing	220,301				
Local Donations	243,223				
The Heal Program	150,000				
	-		-	-	-
TOTAL DESIGNATIONS	1,439,275	300,000	-	-	-
UNASSIGNED/UNAPPROPRIATED AMOUNT	-	0	0	(0)	0

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
TRANSPORTATION - FUND 07
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected
BEGINNING BALANCE	0	0	0	0	0
REVENUES					
Home to School Transportation - Regular	887,916	886,202	900,071	916,272	936,430
Home to School Transportation - Special Ed.	557,247	556,177	564,881	575,049	587,700
Other Local Revenues	21,800	10,000	10,000	10,000	10,000
Home to School Transportation - Block Grant	0	0	0	0	0
Special Education Transportation - Block Grant	0	0	0	0	0
TOTAL REVENUES	1,466,963	1,452,379	1,474,952	1,501,321	1,534,130
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	1,085,441	938,047	869,795	878,913	879,229
Transfers In - Fm General Fund Spec Ed	338,304	324,088	289,087	314,072	311,505
TOTAL OTHER FINANCING SOURCES/USES	1,423,745	1,262,135	1,158,882	1,192,985	1,190,734
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	2,890,708	2,714,514	2,633,834	2,694,306	2,724,864
EXPENDITURES					
Salaries - Classified	1,334,926	1,255,666	1,217,353	1,233,985	1,250,700
Benefits	674,089	668,195	623,725	629,962	636,262
Books and Supplies	170,691	180,951	178,341	183,870	189,570
Services & Other Oper Exp	567,332	472,886	455,523	483,950	483,950
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Cost	143,670	136,816	158,891	162,539	164,383
TOTAL EXPENDITURES	2,890,708	2,714,514	2,633,834	2,694,306	2,724,864
ENDING BALANCE	0	0	0	0	0

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL EDUCATION - FUND 08
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

	2010-11 Actuals	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
BEGINNING BALANCE	0	0	311,983	0	0	0
REVENUES						
Revenue Limit Sources	2,016,123	1,950,601	1,751,826	2,347,308	2,389,429	2,441,987
Federal Revenues	2,393,739	2,387,731	2,302,719	2,127,731	2,127,731	2,127,731
Mental Health IDEA		12,243	177,698	143,355	143,355	143,355
ARRA Resource 3313 Local Assistance	929,804					
ARRA Resource 3319 Federal Preschool	85,324					
ARRA Resource 3324 Preschool Local Entitlement	80,030					
Other State Revenues	50,406	68,518	7,684	3,729	3,796	3,880
Mental Health Prop 98		510,549	703,544	695,260	707,775	723,346
Other Local Revenues	1,954,716	1,322,149	779,651	176,360	172,480	168,686
TOTAL REVENUES	7,510,142	6,251,791	5,723,122	5,493,743	5,544,566	5,608,984
OTHER FINANCING SOURCES/USES						
Transfers In - Fm General Fund	7,362,001	8,125,741	9,059,653	9,377,389	9,588,452	9,700,311
TOTAL OTHER FINANCING SOURCES/USES	7,775,292	8,125,741	9,059,653	9,377,389	9,588,452	9,700,311
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	14,872,143	14,377,532	15,094,758	14,871,132	15,133,018	15,309,295
EXPENDITURES						
Certificated Salaries	7,373,691	7,057,618	7,411,569	6,789,685	6,928,494	6,997,779
Classified Salaries	2,178,231	2,358,639	2,213,510	2,137,156	2,166,885	2,177,719
Benefits	2,964,960	2,883,064	3,068,883	2,980,307	3,010,110	3,040,211
Books and Supplies	248,932	38,372	46,686	40,623	41,557	42,596
Services & Other Oper Exp	1,396,213	1,069,690	1,658,723	2,223,715	2,274,860	2,331,732
Capital Outlay	0	0	0	0	0	0
Direct Support/Indirect Cost	710,116	658,166	695,387	699,646	711,111	719,258
TOTAL EXPENDITURES	14,872,143	14,065,549	15,094,758	14,871,132	15,133,018	15,309,295
ENDING BALANCE	0	311,983	0	0	0	(0)

SPECIAL PURPOSE FUND

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

2. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Capital Project Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.

2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-withoption-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Self-Insurance Fund exists to separate moneys received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.

2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

SPECIAL REVENUE FUNDS

Cafeteria Fund
Deferred Maintenance Fund

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAFETERIA - FUND 13
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources are provided by the State and Federal assistance and monies collected from lunch programs. The funds may only be expended for Cafeteria related purposes.

	2011-12 Actuals	2012-13 Unaudited Actuals	2013-14 Projected	2014-15 Projected	2015-16 Projected
BEGINNING FUND BALANCE	**2,826,136**	**3,179,586**	**3,302,344**	**2,443,988**	**1,555,965**
REVENUES					
8220 Federal Revenue	6,568,345	6,502,165	6,076,361	6,076,361	6,076,361
8520 State Revenue	537,574	517,496	491,992	491,992	491,992
8660 Interest	10,307	9,477	10,000	10,000	10,000
86xx Local Revenue	163,318	160,722	159,000	159,000	159,000
	7,279,544	**7,189,860**	**6,737,353**	**6,737,353**	**6,737,353**
OTHER FINANCING SOURCES					
8916 Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0	0
8916 Trnsfr In - From General Fund	0	0	0	0	0
8919 Other Auth Interfund Trans In	0	0	0	0	0
	0	**0**	**0**	**0**	0
TOTAL REVENUE	**7,279,544**	**7,189,860**	**6,737,353**	**6,737,353**	**6,737,353**
TOTAL BEGINNING FUND BALANCE, REVENUES & OTHER FINANCING SOURCES	**10,105,680**	**10,369,446**	**10,039,697**	**9,181,341**	**8,293,318**
EXPENDITURES					
1000 Certificated Salaries	0	0	0	0	0
2000 Classified Salaries	2,143,196	2,152,352	2,328,499	2,323,000	2,323,000
3000 Benefits	1,008,080	1,053,174	1,077,408	1,111,078	1,146,908
4000 Books and Supplies	3,357,754	3,360,474	3,569,000	3,569,000	3,569,000
5000 Services & Other Oper Exp	68,613	110,296	142,850	142,850	142,850
6000 Capital Outlay	32,724	91,697	100,000	100,000	100,000
7000 Direct Support/Indirect Cost	315,727	299,109	377,952	379,448	381,351
TOTAL EXPENDITURES	**6,926,094**	**7,067,102**	**7,595,709**	**7,625,376**	**7,663,109**
ENDING NET FUND BALANCE	**3,179,586**	**3,302,344**	**2,443,988**	**1,555,965**	**630,209**
COMPONENTS OF ENDING FUND BALANCE					
Revolving Cash	1,000	1,000	1,000	1,000	1,000
Stores Inventory	335,111	335,111	335,111	335,111	303,588
Designated for Equipment Replacement	32,724	91,697	500,000	200,000	100,000
Committed	2,810,751	2,874,536	1,607,877	1,019,854	225,621
TOTAL DESIGNATIONS	**3,179,586**	**3,302,344**	**2,443,988**	**1,555,965**	**630,209**

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
DEFERRED MAINTENANCE -14
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Deferred Maintenance Fund, designated as Fund 14, is established for a program authorized by the State whereby a five year plan for the maintenance of buildings is approved.

For 2008-09 thru 2014-15 is made flexible by EC42605, therefore funding related to this budget item is unrestricted for this five-year period and may be used for any educational service.

	2011-12	2012-13	2013-14	2014-15	2015-16
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	933,049	790,076	211,158	0	0
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	465,599	-	-	-	-
Transfers In - Fm General Fund	-	-	-	-	-
Local Revenues	5,343	1,500	-	-	-
TOTAL REVENUES	470,942	1,500	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers In - Fm Routine Repair					
Transfers In - Fm Measure G -	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	1,403,991	791,576	211,158	0	0
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	80,523	105,579	-	-
Capital Outlay	613,915	499,895	105,579	-	-
TOTAL EXPENDITURES	613,915	580,418	211,158	-	-
ENDING BALANCE	790,076	211,158	0	0	0

CAPITAL PROJECT FUNDS

GO Bond-Measure G Fund
Capital Facilities Fund
County School Facility Fund
Special Reserve Fund

BUILDING FUND - FUND - 21
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2011-12	2012-13	2013-14	2014-15	2015-16
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	7,477,933	3,510,272	25,799,282	18,153,158	10,507,034
REVENUES					
Proceeds from the Sale of Bonds	-	-	-	-	-
Other Local Revenue **	39,018	25,000,000			
Interest	12,309	25,378	20,543	20,543	20,543
TOTAL REVENUES	51,327	25,025,378	20,543	20,543	20,543
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-		
TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES	7,529,260	28,535,650	25,819,825	18,173,701	10,527,577
EXPENDITURES					
Classified Salaries	16,590	-	-		
Benefits	1,366	-	-		
Books and Supplies	-	-	-		
Services & Other Oper Exp	32,377	659,056	166,667	166,667	166,666
Capital Outlay	3,968,655	2,001,100	7,500,000	7,500,000	7,500,000
Other Outgo					
Direct Support/Indirect Cost		76,212			
TOTAL EXPENDITURES	4,018,988	2,736,368	7,666,667	7,666,667	7,666,666
ENDING BALANCE*	3,510,272	25,799,282	18,153,158	10,507,034	2,860,911

*QSCB Ending Balance	2,800,095
Fund 21 Ending Balance	22,999,188

*Note: Ending balance reserved to pay debt for the Qualified School Construction Bond (QSCB). The QSCB funds were approved for the use of new building at San Antonio Elementary School. QCSB funds is a U.S. debt instrument created by Section 1521 American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QCSBs allow schools to borrow at a nominal zero percent for the rehabilitation, repair, and equipping of schools. QSCB lender receives a Federal Tax credit in lieu of receiving an interest payment.

**Note: The $25 million represents projected proceeds from Measure J issuance.

	3,459,175	2,800,119	2,800,119	2,800,119
	0.73%	0.73%	0.73%	0.73%
	25,378	20,543	20,543	20,543

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAPITAL FACILITIES FUND - 25
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges $1.43 per square foot for residential and $0.22 per square

	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected
BEGINNING BALANCE	468,049	224,636	196,978	196,978	196,978
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	278,258	72,000	72,000	72,000	72,000
TOTAL REVENUES	278,258	72,000	72,000	72,000	72,000
TOTAL BEGINNING BALANCE & REVENUES	746,307	296,636	268,978	268,978	268,978
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	521,671	99,659	72,000	72,000	72,000
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	521,671	99,659	72,000	72,000	72,000
ENDING BALANCE	224,636	196,978	196,978	196,978	196,978

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
COUNTY SCHOOL FACILITY FUND - 35
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene

	2011-12	2012-13	2013-14	2014-15	2015-16
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	467,444	7,225,917	5,725,917	4,203,917	0
REVENUES					
Other State Revenues	7,217,949	-	-	-	-
Other Local Revenues	16,299	22,000	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	7,234,248	22,000	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	7,701,692	7,247,917	5,725,917	4,203,917	0
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	71,629	-	-	-	-
Capital Outlay	404,145	-	-	-	-
Other Outgo	-	1,522,000	1,522,000	4,203,917	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	475,775	1,522,000	1,522,000	4,203,917	-
ENDING NET FUND BALANCE *	7,225,917	5,725,917	4,203,917	0	0

*Note: $7,225,91 represents funds released under the School Facility Program for San Antonio Elementary, which will be used to repay COPS A & B, issued to complete the new building of San Antonio Elementary.

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND - 40
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2011-12	2012-13	2013-14	2014-15	2015-16
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	523,215	55,468	34,126	34,126	34,126
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	1,759,133	1,000	-	-	-
Local Revenues	1,759,133	1,000	-	-	-
TOTAL REVENUES					
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FIANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	2,282,348	56,468	34,126	34,126	34,126
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	2,226,880	22,342	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	2,226,880	22,342	-	-	-
ENDING BALANCE	55,468	34,126	34,126	34,126	34,126

SELF-INSURANCE FUND

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
SELF INSURANCE FUND
COMBINED FUNDS 67 & 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursment basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566).

	2011-12 Actuals	2012-13 Est Acts	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected
BEGINNING BALANCE	2,635,235	2,462,110	2,501,004	2,312,000	2,021,392
Beginning Balance Adjustment	(15,470)				
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	16,219,380	16,313,634	14,986,742	14,986,742	14,986,742
TOTAL REVENUES	16,219,380	16,313,634	14,986,742	14,986,742	14,986,742
TOTAL BEGINNING BALANCE & REVENUES	18,839,144	18,775,744	17,487,746	17,298,742	17,008,134
EXPENDITURES					
Classified Salaries	96,611	76,111	55,681	55,960	56,240
Benefits	38,155	46,088	24,934	25,183	25,435
Books and Supplies	6,963	9,200	9,500	9,350	9,350
Services & Other Oper Exp	16,235,306	16,143,341	15,085,631	15,186,856	15,289,104
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	16,377,034	16,274,740	15,175,746	15,277,350	15,380,129
ENDING FUND BALANCE	2,462,110	2,501,004	2,312,000	2,021,392	1,628,004

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
HEALTH & WELFARE BENEFITS FUND - 67
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursment basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 67 includes both self-insured and fully insured

	2011-12	2012-13	2013-14	2014-15	2015-16
	Actuals	Estimated Actuals	Adopted Budget	Projected	Projected
BEGINNING BALANCE	1,773,999	1,576,861	1,576,861	1,443,061	1,242,432
Beginning Balance Adjustment	(15,470)				
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues					
Local Revenues	14,627,375	14,558,903	13,232,011	13,232,011	13,232,011
TOTAL REVENUES	14,627,375	14,558,903	13,232,011	13,232,011	13,232,011
OTHER FINANCING SOURCES/USES					
Transfers In					
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	16,385,904	16,135,764	14,808,872	14,675,072	14,474,443
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	14,809,043	14,558,903	13,365,811	13,432,640	13,499,803
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	14,809,043	14,558,903	13,365,811	13,432,640	13,499,803
ENDING FUND BALANCE	1,576,861	1,576,861	1,443,061	1,242,432	974,640

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
WORKERS' COMPENSATION FUND - 68
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursment basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 68 is used for our workers' Compensation

	2011-12 Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget	2014-15 Projected	2015-16 Projected
BEGINNING BALANCE	861,236	885,249	924,143	868,939	778,960
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues					
Local Revenues	1,592,005	1,754,731	1,754,731	1,754,731	1,754,731
TOTAL REVENUES	1,592,005	1,754,731	1,754,731	1,754,731	1,754,731
OTHER FINANCING SOURCES/USES					
Transfers In					
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	2,453,241	2,639,980	2,678,874	2,623,670	2,533,691
EXPENDITURES					
Classified Salaries	96,611	76,111	55,681	55,960	56,240
Benefits	38,155	46,088	24,934	25,183	25,435
Books and Supplies	6,963	9,200	9,500	9,350	9,350
Services & Other Oper Exp	1,426,263	1,584,438	1,719,820	1,754,216	1,789,301
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	1,567,992	1,715,837	1,809,935	1,844,710	1,880,326
ENDING FUND BALANCE	885,249	924,143	868,939	778,960	653,365

APPENDICES

Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles an obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem Taxes Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Apportionment State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill A bill before the Legislature authorizing the expenditure of public money and

stipulating the amount, manner and purpose for the expenditure items.

Appropriation For Contingencies That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Assessed Valuation (also, Assessed Value) The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Attendance Reports Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit See Revenue Limit.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to $120 per ADA or $2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts See Maintenance Assessment Districts.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

Categorical Aid Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

Certificated Personnel School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

Chapter 1 Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

Chapter 2 Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

Classified Personnel School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

Concurrently Enrolled Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

Consumer Price Index (CPI) A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic

Education Skills Test (CBEST).

Criteria and Standards Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

Deficit Factor When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Equalization Aid The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

ERAF Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

Factfinding The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

Forest Reserve Funds 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

Full-Time Equivalent (FTE) A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Spending Limit A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed

in November 1979, added controls on appropriations in Article XIIIB of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

High Revenue Districts Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Least Restrictive Environment Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

Leveling Down Lowering the revenue level of high revenue districts to promote revenue equity

among school districts.

Leveling Up Raising the revenue level of low revenue districts to promote revenue equity among school districts.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

Maintenance Assessment Districts A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor See Proposition 98.

Miscellaneous Funds Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Necessary Small School An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

Parcel Tax A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

PERB Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

Permissive Override Tax Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PERS Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

PL81-874 A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

PL94-142 Federal law that mandates a "free and appropriate" education for all disabled children.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received

in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98 An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

Reduction-in-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

Revolving Cash Funds A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROC/P Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

SB 90 Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Scope of Bargaining The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

Secured Roll That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

Squeeze Formula The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue

districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

Subventions The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

Supplemental Roll An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

Test 1/Test 2/Test 3 See Proposition 98.

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll That portion of assessed property that is movable, such as boats, planes, etc.

Waivers Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X, Y, Z

A

Acronym	Description
AB	Assembly Bill
ACE	American Council on Education (Outside Source)
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators (Outside Source)
ACT	American College Testing (Outside Source)
ADA	Americans with Disabilities Act (Outside Source)
ADA	average daily attendance
ADAD	Assessment Development and Administration Division
AID	Audits and Investigations Division
AIDS	acquired immune deficiency syndrome
AIECE	American Indian Early Childhood Education
AMAOs	Annual Measurable Achievement Objectives
AMARD	Analysis, Measurement, and Accountability Reporting Division
AP	Advanced Placement
API	Academic Performance Index
APR	Accountability Progress Reporting
ASAM	Alternative Schools Accountability Model
ASD	After School Division
ASES	After School Education and Safety Program
ASRA	Administrative Support and Regulations Adoption
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress

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B

Acronym	Description
BPPVE	Bureau for Private Postsecondary and Vocational Education (Outside Source)
BTSA	Beginning Teacher Support and Assessment (Outside Source)
BTTP	Bilingual Teacher Training Program

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C

Acronym	Description
C.A.S.H.	Coalition for Adequate School Housing (Outside Source)
CAASFEP	California Association of Administrators of State and Federal Education Programs (Outside Source)
CABE	California Association of Bilingual Education (Outside Source)
CACE	California Association for Compensatory Education (Outside Source)
CACFP	Child and Adult Care Food Program
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
Cal-SAFE	California School Age Families Education
CALPADS	California Longitudinal Pupil Achievement Data System
CalSTRS	California State Teachers' Retirement System (Outside Source)
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKS	California Work Opportunity and Responsibility to Kids
CaMSP	California Mathematics and Science Partnership

CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials (Outside Source)
CASEMIS	California Special Education Management Information System
CAT/6	California Achievement Tests, Sixth Edition
CBE	competency-based education
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test (Outside Source)
CBET	community-based English tutoring
CBR	California Business Roundtable (Outside Source)
CCAE	California Council for Adult Education
CCC	California Community Colleges (Outside Source)
CCDA	California Career Development Association
CCDAA	California Child Development Administrators Association
CCDBG	Child Care and Development Block Grant
CCDF	Child Care and Development Fund
CCEI	California Counsel of Electronics Instructors
CCFRF	Child Care Facilities Revolving Fund
CCIS	California Consortium for Independent Study
CCLDHN	California Conference of Local Health Department Nutritionists (Outside Source)
CCR	coordinated compliance review
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association (Outside Source)
CCSS	Common Core State Standards
CCSSO	Council of Chief State School Officers (Outside Source)
CCTD	Career and College Transition Division
CD	Communications Division
CDC	Centers for Disease Control and Prevention (Outside Source)
CDD	Child Development Division
CDE	California Department of Education
CDFS	Child Development Fiscal Services
CDHS	California Department of Health Services (Outside Source)
CDPAC	Child Development Policy Advisory Committee
CDS	Community Day Schools
CDS	county/district/school code
CDSMC	Curriculum Development and Supplemental Materials Commission
CDTC	California Drafting Technology Consortium
CEEB	College Entrance Examination Board (Outside Source)
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers (Outside Source)
CHADD	Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)
CHDP	Children's Health and Disability Prevention
Children Now	Children Now (Outside Source)
CHKRC	California Healthy Kids Resource Center (Outside Source)
CHKS	California Healthy Kids Survey
CHSA	California Head Start Association
CHSPE	California High School Proficiency Examination
CHSSCO	California Head Start-State Collaboration Office
CIF	California Interscholastic Federation (Outside Source)
CITEA	California Industrial and Technology Education Association
CLAD	Crosscultural, Language, and Academic Development (Outside Source)
CLHS	California League of High Schools (Outside Source)
CLLS	California Library Literacy Services (Outside Source)
CLMS	California League of Middle Schools
CLRN	California Learning Resource Network

CMAS	California Multiple Award Schedule
CMD	Clearinghouse for Multilingual Documents
CMR	contract monitoring review
CNAC	Child Nutrition Advisory Council
COABE	Commission on Adult Basic Education (Outside Source)
COCCC	Chancellor's Office of the California Community Colleges
COE	county office of education
COICC	California Occupational Information Coordinating Committee
CPA	California Partnership Academies
CPCM	Categorical Programs Complaints Management
CPDI	California Professional Development Institutes (Governor's Institutes)
CPEC	California Postsecondary Education Commission (Outside Source)
CPPP	College Preparation Partnership Program
CPS	Child Protection Services
CRE	Coordinated Review Effort
CRESST	Center for Research on Evaluation, Standards, and Student Testing
CRL	California Reading List
CRLP	California Reading and Literacy Project
CRP	Content Review Panel
CSAM	California School Accounting Manual
CSB	California School for the Blind
CSBA	California School Boards Association (Outside Source)
CSD	California School for the Deaf
CSD	Charter Schools Division
CSEA	California School Employees Association (Outside Source)
CSEA	California State Employees Association (Outside Source)
CSECC	California State Employees Charitable Campaign (Outside Source)
CSEY	Classified School Employee of the Year
CSFP	Commodity Supplemental Food Program
CSFSA	California Schools Food Service Association
CSIS	California School Information Services
CSLA	California School Library Association
CSMP	California Subject Matter Projects
CSMT	Clearinghouse for Specialized Media and Translations
CSNO	California School Nurses Organization (Outside Source)
CSPD	Comprehensive System of Personnel Development
CSR	Comprehensive School Reform
CSRP	California School Recognition Program
CSS	Comprehensive Student Support
CSSA	California Safe Schools Assessment
CSSAED	Coordinated Student Support and Adult Education Division
CST	California Standards Tests
CSU	California State University (Outside Source)
CTA	California Teachers Association (Outside Source)
CTAP	California Technology Assistance Project
CTC	California Transportation Commission (Outside Source)
CTC	Commission on Teacher Credentialing (Outside Source)
CTE	career technical education
CTEI	Comprehensive Teacher Education Institute
CYA	California Youth Authority (Outside Source)

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D

Acronym	Description
DAC	District Advisory Committee

DAIT	District Assistance and Intervention Team
DEAM	Department of Education Administrative Manual
DGS	Department of General Services (Outside Source)
DOF	Department of Finance (Outside Source)
DOL	U.S. Department of Labor (Outside Source)
DPA	Department of Personnel Administration (Outside Source)
DSIB	District, School, and Innovation Support Branch
DSS	Department of Social Services (Outside Source)

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E

Acronym	Description
EAP	Early Assessment Program
EC	Education Code (Outside Source)
ED	U.S. Department of Education (Outside Source)
EDGAR	Education Department General Administrative Regulations (Outside Source)
EDMD	Educational Data Management Division
EETT	Enhancing Education Through Technology
EIA	Economic Impact Aid
EL	English learner
ELA	English-language arts
ELAP	English Language Acquisition Program
ELD	English-language development
ELSD	English Learner Support Division
ESEA	Elementary and Secondary Education Act of 1965 (Outside Source)
ETS	Educational Testing Service (Outside Source)

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F

Acronym	Description
FAQ	frequently asked question
FASD	Fiscal and Administrative Services Division
FERPA	Family Educational Rights and Privacy Act (Outside Source)
FFA	Future Farmers of America (Outside Source)
FPD	Fiscal Policy Division
FTE	full-time equivalent
FY	fiscal year
FYS	Foster Youth Services

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G

Acronym	Description
GAD	Government Affairs Division
GATE	Gifted and Talented Education
GED	General Educational Development Test
GPA	grade point average
GSE	Golden State Examination
GSSMD	Golden State Seal Merit Diploma

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H

Acronym	Description
HCE	Health Careers Education
HECT	Home Economics Careers and Technology
HIV	human immunodeficiency virus
HOUSSE	High Objective Uniform State Standard of Evaluation (Outside Source)

HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

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I

Acronym	Description
IAD	Improvement and Accountability Division
IASA	Improving America's Schools Act of 1994 (Outside Source)
IDEA	Individuals with Disabilities Education Act (Outside Source)
IEP	individualized education program
II/USP	Immediate Intervention/Underperforming Schools Program
ILSB	Instruction and Learning Support Branch
IS	independent study

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J

Acronym	Description

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K

Acronym	Description

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L

Acronym	Description
LAC	Legal, Audits, and Compliance Branch
LC	Language Census
LD	Legal Division
LEA	local educational agency
LEP	limited English-proficient
LPCs	Local Child Care and Development Planning Councils
LRDC	Learning Resources Display Centers

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M

Acronym	Description
MOU	Memorandum of Understanding
MTYRE	multitrack year-round education

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N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	National Assessment of Educational Progress
NASBE	National Association of State Boards of Education (Outside Source)
NASSP	National Association of Secondary School Principals (Outside Source)
NASTA	National Association of State Textbook Administrators
NASW	National Association of School Social Workers (Outside Source)
NBCT	National Board Certified Teacher
NBPTS	National Board for Professional Teaching Standards
NCBE	National Clearinghouse for Bilingual Education
NCDA	National Career Development Association
NCEE	National Center on Education and the Economy (Outside Source)
NCES	National Center for Education Statistics (Outside Source)
NCHSTE	National Consortium on Health Science and Technology Education
NCLB	No Child Left Behind Act of 2001
NCSL	National Conference of State Legislatures

NCTE	National Council of Teachers of English
NCTM	National Council of Teachers of Mathematics
NEA	National Education Association (Outside Source)
NET	Nutrition Education and Training
NPR	national percentile rank
NSBA	National School Boards Association (Outside Source)
NSD	Nutrition Services Division

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O

Acronym	Description
OCR	Office for Civil Rights (Outside Source)
OEO	Office of Equal Opportunity
OSE	Office of the Secretary of Education (Outside Source)
OSHA	Occupational Safety and Health Administration (Outside Source)

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P

Acronym	Description
PAR	Peer Assistance and Review program for teachers
PASR	Principal Apportionment System Rewrite
PBDMI	Performance Based Data Management Initiative
PCA	Project Cost Account
PD	P-16 Division
PDF	Portable Document Format
PERS	Public Employees Retirement System
PFT	Physical Fitness Testing
PI	Program Improvement
PL	Public Law
PLSD	Professional Learning Support Division
PMP	Pregnant Minors Program
PPIB	P-16 Policy and Information Branch
PPR	Pupil Promotion and Retention
PQR	program quality review
PSAA	Public Schools Accountability Act
PSAT	Preliminary Scholastic Achievement Test (Outside Source)
PSD	Personnel Services Division
PTA	Parent Teacher Association (State) (Outside Source)
PTA	Parent Teacher Association (National) (Outside Source)

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Q

Acronym	Description
QAP	quality assurance process
QEIA	Quality Education Investment Act of 2006

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R

Acronym	Description
RDA	Recommended Daily Allowance
RFA	Request for Applications
RFEP	reclassified to fluent English proficient
RFP	Request for Proposals
RLA	Reading/Language Arts
ROCP	Regional Occupational Centers and Programs

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S

Acronym	Description
S4	Statewide System of School Support
SACS	standardized account code structure
SAFTIB	Services for Administration, Finance, Technology, and Infrastructure Branch
SAP	Student Assistance Program
SAPID	School Age Parenting and Infant Development
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT	Scholastic Achievement Test
SAT-9	Stanford Achievement Test, Ninth Edition (Stanford 9)
SB	Senate Bill
SBCP	School-Based Coordinated Program
SBE	State Board of Education
SBP	School Breakfast Program
SCANS	Secretary's Commission on Achieving Necessary Skills
SCASS	Southern California Association of Science Supervisors
SCASS	State Collaborative on Assessment and Student Standards-Health Education Assessment Project (Outside Source)
SCCAC	Southern California Comprehensive Assistance Center
SCE	State Compensatory Education
SCFIRD	Standards, Curriculum Frameworks, and Instructional Resources Division
SCO	State Controller's Office
SCOE	Sacramento County Office of Education
SCORE	Schools of California Online Resources for Education
SCR	Senate Concurrent Resolution
SCS	Superintendent's Correspondence System
SDAIE	specially designed academic instruction in English
SDC	special day class
SDFSC	Safe and Drug Free Schools and Communities
SEA	state educational agency
SED	Special Education Division
SED	severely emotionally disturbed
SEECAP	Special Education Early Childhood Administrators Project
SEEDS	Supporting Early Education Delivery Systems
SEIDs	Statewide Educator Identifiers
SELPA	special education local plan area
SES	Supplemental Educational Services (Outside Source)
SETA	Sacramento Employment and Training Agency (Outside Source)
SETS	Statewide Education Technology Services
SFSD	School Fiscal Services Division
SFSP	Summer Food Service Program
SFTSD	School Facilities and Transportation Services Division
SHAPE	Shaping Health As Partners in Education
SHC	School Health Connections
SIG	School Improvement Grant
SIO	Superintendent's Initiatives Office
SkillsUSA	SkillsUSA
SMI	School Meals Initiative
SNA	School Nutrition Association (Outside Source)
SNE	Society for Nutrition Education (Outside Source)
SNOR	Student National Origin Report
SNP	School Nutrition Program
SPAC	State Parent Advisory Council

SPB	State Personnel Board (Outside Source)
SSID	Statewide Student Indentifer
SSPI	State Superintendent of Public Instruction
SSSSB	Student Support and Special Services Branch
STAR	Standardized Testing and Reporting Program
STDs	Sexually Transmitted Diseases (Outside Source)
STEM	Science, Technology, Engineering, and Mathematics
STS	Standards-based tests in Spanish
SWP	Schoolwide programs

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T

Acronym	Description
T5	Title 5, California Code of Regulations
TEROC	Tobacco Education and Research Oversight Committee (Outside Source)
TICAL	Technology Information Center for Administrative Leadership
TSD	Technology Services Division
TUPE	Tobacco-Use Prevention Education
TWBI	Two-Way Bilingual Immersion

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U

Acronym	Description
UC	University of California (Outside Source)
UCOP	University of California Office of the President (Outside Source)
UCP	Uniform Complaint Procedures
USDA	U.S. Department of Agriculture (Outside Source)

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V

Acronym	Description
VAPA	Visual and Performing Arts
VE	Visiting Educator

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W

Acronym	Description
WASC	Western Association of Schools and Colleges (Outside Source)
WEE	Work Experience Education
WestEd	WestEd (Outside Source)
WIC	Women, Infants, and Children (Outside Source)

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X, Y, Z

Acronym	Description
YOA	Year of Appropriation (Outside Source)
YOB	Year of Budget (Outside Source)
YOC	Year of Completion (Outside Source)
YRBS	Youth Risk Behavior Survey (Outside Source)
YRBSS	Youth Risk Behavior Surveillance System (Outside Source)
YRE	year-round education

Questions: Katina Oliphant | koliphant@cde.ca.gov

STATE REPORTS

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

FORM 01
GENERAL FUND
UNRESTRICTED AND
RESTRICTED

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	59,108,075.00	1,751,826.00	60,859,901.00	58,808,996.00	2,347,308.00	61,156,304.00	0.5%
2) Federal Revenue		8100-8299	120,000.00	8,557,557.05	8,677,557.05	120,000.00	6,961,378.00	7,081,378.00	-18.4%
3) Other State Revenue		8300-8599	15,245,874.00	10,741,616.00	25,987,490.00	15,625,185.00	10,549,248.00	26,174,433.00	0.7%
4) Other Local Revenue		8600-8799	4,910,287.00	1,249,019.14	6,159,306.14	5,446,413.00	186,360.00	5,632,773.00	-8.5%
5) TOTAL, REVENUES			79,384,236.00	22,300,018.19	101,684,254.19	80,000,594.00	20,044,294.00	100,044,888.00	-1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,888,288.55	12,409,635.96	53,297,924.51	38,917,641.14	11,125,715.11	50,043,356.25	-6.1%
2) Classified Salaries		2000-2999	8,173,563.13	5,558,677.92	13,732,241.05	7,857,111.27	5,324,686.70	13,181,797.97	-4.0%
3) Employee Benefits		3000-3999	15,158,150.77	5,685,728.53	20,843,879.30	14,017,559.72	5,392,532.64	19,410,092.36	-6.9%
4) Books and Supplies		4000-4999	2,044,884.47	3,587,046.26	5,631,930.73	1,904,165.00	2,260,797.21	4,164,962.21	-26.0%
5) Services and Other Operating Expenditures		5000-5999	5,705,037.22	7,503,420.13	13,208,457.35	5,211,445.00	7,570,758.33	12,782,203.33	-3.2%
6) Capital Outlay		6000-6999	155,920.00	153,000.00	308,920.00	160,000.00	0.00	160,000.00	-48.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	471,005.00	0.00	471,005.00	215,060.00	0.00	215,060.00	-54.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,870,841.34)	1,571,732.67	(299,108.67)	(1,956,945.38)	1,578,993.38	(377,952.00)	26.4%
9) TOTAL, EXPENDITURES			70,726,007.80	36,469,241.47	107,195,249.27	66,326,036.75	33,253,483.37	99,579,520.12	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,658,228.20	(14,169,223.28)	(5,510,995.08)	13,674,557.25	(13,209,189.37)	465,367.88	-108.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,409,851.00)	12,409,851.00	0.00	(12,909,189.00)	12,909,189.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,409,851.00)	12,409,851.00	0.00	(12,909,189.00)	12,909,189.00	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,751,622.80)	(1,759,372.28)	(5,510,995.08)	765,368.25	(300,000.37)	465,367.88	-108.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,853,171.18	2,295,105.59	16,148,276.77	10,101,548.38	535,733.31	10,637,281.69	-34.1%
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)			13,853,171.18	2,295,105.59	16,148,276.77	10,101,548.38	535,733.31	10,637,281.69	-34.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,853,171.18	2,295,105.59	16,148,276.77	10,101,548.38	535,733.31	10,637,281.69	-34.1%
2) Ending Balance, June 30 (E + F1e)			10,101,548.38	535,733.31	10,637,281.69	10,866,916.63	235,732.94	11,102,649.57	4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
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	535,734.04	535,734.04	0.00	235,734.08	235,734.08	-56.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	10,081,548.38	(0.73)	10,081,547.65	10,866,916.63	(1.14)	10,866,915.49	7.8%

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	10,985,319.33	(9,553,594.93)	1,431,724.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	604.13	604.13				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,365.64	273.77	2,639.41				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,350,395.16	344,237.43	3,694,632.59				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	150,000.00	0.00	150,000.00				
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			14,508,080.13	(9,208,479.60)	5,299,600.53				
H. LIABILITIES									
1) Accounts Payable		9500	4,688,920.05	(39,262.18)	4,649,657.87				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	8,216,600.00	0.00	8,216,600.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	21,150.00	82,900.67	104,050.67				
6) TOTAL, LIABILITIES			12,926,670.05	43,638.49	12,970,308.54				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			1,581,410.08	(9,252,118.09)	(7,670,708.01)				

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	39,033,189.00	0.00	39,033,189.00	38,893,120.00	0.00	38,893,120.00	-0.4%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	1,098,831.00	0.00	1,098,831.00	New
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	116,276.00	0.00	116,276.00	116,276.00	0.00	116,276.00	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	16,344,582.00	0.00	16,344,582.00	16,344,582.00	0.00	16,344,582.00	0.0%
Unsecured Roll Taxes		8042	1,417,848.00	0.00	1,417,848.00	1,417,848.00	0.00	1,417,848.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,395,000.00	0.00	1,395,000.00	1,395,000.00	0.00	1,395,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,390,429.00	0.00	5,390,429.00	5,390,429.00	0.00	5,390,429.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			63,697,324.00	0.00	63,697,324.00	64,656,086.00	0.00	64,656,086.00	1.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,751,826.00)		(1,751,826.00)	(2,347,308.00)		(2,347,308.00)	34.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,751,826.00	1,751,826.00		2,347,308.00	2,347,308.00	34.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	126,093.00	0.00	126,093.00	125,539.00	0.00	125,539.00	-0.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,963,516.00)	0.00	(2,963,516.00)	(3,625,321.00)	0.00	(3,625,321.00)	22.3%
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			59,108,075.00	1,751,826.00	60,859,901.00	58,808,996.00	2,347,308.00	61,156,304.00	0.5%
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	2,088,306.00	2,088,306.00	0.00	1,924,034.00	1,924,034.00	-7.9%
Special Education Discretionary Grants		8182	0.00	392,111.00	392,111.00	0.00	347,052.00	347,052.00	-11.5%
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		3,675,821.48	3,675,821.48		2,919,346.00	2,919,346.00	-20.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,083,706.19	1,083,706.19		787,746.00	787,746.00	-27.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		880,094.38	880,094.38		639,499.00	639,499.00	-27.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		200,834.00	200,834.00		67,881.00	67,881.00	-66.2%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	120,000.00	236,684.00	356,684.00	120,000.00	275,820.00	395,820.00	11.0%
TOTAL, FEDERAL REVENUE			120,000.00	8,557,557.05	8,677,557.05	120,000.00	6,961,378.00	7,081,378.00	-18.4%
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		886,202.00	886,202.00		900,071.00	900,071.00	1.6%
Economic Impact Aid	7090-7091	8311		3,799,036.00	3,799,036.00		3,781,555.00	3,781,555.00	-0.5%
Spec. Ed. Transportation	7240	8311		556,177.00	556,177.00		564,881.00	564,881.00	1.6%
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	5,724,495.00	0.00	5,724,495.00	5,535,999.00	0.00	5,535,999.00	-3.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	74,000.00	0.00	74,000.00	546,008.00	0.00	546,008.00	637.8%
Lottery - Unrestricted and Instructional Materials		8560	1,496,956.00	387,510.00	1,884,466.00	1,456,462.00	346,757.00	1,803,219.00	-4.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,996,063.00	2,996,063.00		2,882,995.00	2,882,995.00	-3.8%
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		1,405,400.00	1,405,400.00		1,374,000.00	1,374,000.00	-2.2%
All Other State Revenue	All Other	8590	7,950,423.00	711,228.00	8,661,651.00	8,086,716.00	698,989.00	8,785,705.00	1.4%
TOTAL, OTHER STATE REVENUE			15,245,874.00	10,741,616.00	25,987,490.00	15,625,185.00	10,549,248.00	26,174,433.00	0.7%

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	3,504,205.00	0.00	3,504,205.00	3,504,205.00	0.00	3,504,205.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,277,142.00	0.00	1,277,142.00	1,277,142.00	0.00	1,277,142.00	0.0%
Interest		8660	89,037.00	0.00	89,037.00	49,002.00	0.00	49,002.00	-45.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,903.00	469,368.14	509,271.14	13,000.00	10,000.00	23,000.00	-95.5%
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	603,064.00	0.00	603,064.00	New
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		779,651.00	779,651.00		176,360.00	176,360.00	-77.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,910,287.00	1,249,019.14	6,159,306.14	5,446,413.00	186,360.00	5,632,773.00	-8.5%
TOTAL, REVENUES			79,384,236.00	22,300,018.19	101,684,254.19	80,000,594.00	20,044,294.00	100,044,888.00	-1.6%

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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,783,179.30	9,675,854.68	46,459,033.98	34,891,015.98	8,796,835.89	43,687,851.87	-6.0%
Certificated Pupil Support Salaries		1200	687,374.50	1,242,579.03	1,929,953.53	692,491.98	918,971.52	1,611,463.50	-16.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,417,734.75	1,300,443.25	4,718,178.00	3,334,133.18	1,255,361.32	4,589,494.50	-2.7%
Other Certificated Salaries		1900	0.00	190,759.00	190,759.00	0.00	154,546.38	154,546.38	-19.0%
TOTAL, CERTIFICATED SALARIES			40,888,288.55	12,409,635.96	53,297,924.51	38,917,641.14	11,125,715.11	50,043,356.25	-6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	10,000.00	1,939,843.74	1,949,843.74	10,000.00	1,919,190.70	1,929,190.70	-1.1%
Classified Support Salaries		2200	2,866,252.45	2,467,648.64	5,333,901.09	2,884,368.16	2,279,941.47	5,164,309.63	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	969,290.65	458,895.75	1,428,186.40	1,053,849.84	449,391.53	1,503,241.37	5.3%
Clerical, Technical and Office Salaries		2400	3,601,990.24	596,438.19	4,198,428.43	3,375,880.78	600,524.78	3,976,405.56	-5.3%
Other Classified Salaries		2900	726,029.79	95,851.60	821,881.39	533,012.49	75,638.22	608,650.71	-25.9%
TOTAL, CLASSIFIED SALARIES			8,173,563.13	5,558,677.92	13,732,241.05	7,857,111.27	5,324,686.70	13,181,797.97	-4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,293,741.90	891,152.82	4,184,894.72	3,142,960.83	850,441.52	3,993,402.35	-4.6%
PERS		3201-3202	917,836.19	637,254.81	1,555,091.00	862,823.93	603,741.36	1,466,565.29	-5.7%
OASDI/Medicare/Alternative		3301-3302	1,145,770.97	597,672.24	1,743,443.21	1,143,345.35	556,663.95	1,700,009.30	-2.5%
Health and Welfare Benefits		3401-3402	6,809,270.57	2,790,810.17	9,600,080.74	6,942,736.91	2,874,736.92	9,817,473.83	2.3%
Unemployment Insurance		3501-3502	553,348.49	202,904.40	756,252.89	24,048.73	11,930.70	35,979.43	-95.2%
Workers' Compensation		3601-3602	1,226,014.19	451,175.96	1,677,190.15	1,171,364.34	404,737.09	1,576,101.43	-6.0%
OPEB, Allocated		3701-3702	13,900.00	0.00	13,900.00	9,000.00	0.00	9,000.00	-35.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	20,359.36	103,622.13	123,981.49	44,026.10	80,621.10	124,647.20	0.5%
Other Employee Benefits		3901-3902	1,177,909.10	11,136.00	1,189,045.10	677,253.53	9,660.00	686,913.53	-42.2%
TOTAL, EMPLOYEE BENEFITS			15,158,150.77	5,685,728.53	20,843,879.30	14,017,559.72	5,392,532.64	19,410,092.36	-6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,100.00	0.00	7,100.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	573,297.00	0.00	573,297.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,410,330.85	3,317,013.26	4,727,344.11	1,861,665.00	2,038,487.71	3,900,152.71	-17.5%
Noncapitalized Equipment		4400	54,156.62	270,033.00	324,189.62	42,500.00	222,309.50	264,809.50	-18.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,044,884.47	3,587,046.26	5,631,930.73	1,904,165.00	2,260,797.21	4,164,962.21	-26.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	197,294.00	197,294.00	0.00	195,000.00	195,000.00	-1.2%
Travel and Conferences		5200	65,757.00	161,217.00	226,974.00	44,100.00	91,791.00	135,891.00	-40.1%
Dues and Memberships		5300	32,604.00	2,570.00	35,174.00	28,275.00	6,000.00	34,275.00	-2.6%
Insurance		5400 - 5450	562,160.00	0.00	562,160.00	563,000.00	0.00	563,000.00	0.1%
Operations and Housekeeping Services		5500	2,355,621.00	0.00	2,355,621.00	2,330,108.00	0.00	2,330,108.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	228,561.21	479,045.00	707,606.21	165,151.00	494,130.00	659,281.00	-6.8%
Transfers of Direct Costs		5710	(135,732.00)	135,732.00	0.00	(115,583.00)	115,583.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,373.00)	0.00	(14,373.00)	(16,000.00)	0.00	(16,000.00)	11.3%
Professional/Consulting Services and Operating Expenditures		5800	2,165,140.01	6,523,914.13	8,689,054.14	1,735,624.00	6,665,054.33	8,400,678.33	-3.3%
Communications		5900	445,299.00	3,648.00	448,947.00	476,770.00	3,200.00	479,970.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,705,037.22	7,503,420.13	13,208,457.35	5,211,445.00	7,570,758.33	12,782,203.33	-3.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	101,620.00	153,000.00	254,620.00	100,000.00	0.00	100,000.00	-60.7%
Equipment Replacement		6500	54,300.00	0.00	54,300.00	60,000.00	0.00	60,000.00	10.5%
TOTAL, CAPITAL OUTLAY			155,920.00	153,000.00	308,920.00	160,000.00	0.00	160,000.00	-48.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	30,787.00	0.00	30,787.00	30,060.00	0.00	30,060.00	-2.4%
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	146,385.00	0.00	146,385.00	119,000.00	0.00	119,000.00	-18.7%
Other Debt Service - Principal		7439	293,833.00	0.00	293,833.00	66,000.00	0.00	66,000.00	-77.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			471,005.00	0.00	471,005.00	215,060.00	0.00	215,060.00	-54.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,571,732.67)	1,571,732.67	0.00	(1,578,993.38)	1,578,993.38	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(299,108.67)	0.00	(299,108.67)	(377,952.00)	0.00	(377,952.00)	26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,870,841.34)	1,571,732.67	(299,108.67)	(1,956,945.38)	1,578,993.38	(377,952.00)	26.4%
TOTAL, EXPENDITURES			70,726,007.80	36,469,241.47	107,195,249.27	66,326,036.75	33,253,483.37	99,579,520.12	-7.1%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,409,851.00)	12,409,851.00	0.00	(12,909,189.00)	12,909,189.00	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			(12,409,851.00)	12,409,851.00	0.00	(12,909,189.00)	12,909,189.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,409,851.00)	12,409,851.00	0.00	(12,909,189.00)	12,909,189.00	0.00	0.0%

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	59,106,075.00	1,751,826.00	60,859,901.00	58,808,996.00	2,347,308.00	61,156,304.00	1.5%
2) Federal Revenue		8100-8299	120,000.00	8,557,557.05	8,677,557.05	120,000.00	6,961,378.00	7,081,378.00	-18.4%
3) Other State Revenue		8300-8599	15,245,874.00	10,741,616.00	25,987,490.00	15,625,185.00	10,549,248.00	26,174,433.00	0.7%
4) Other Local Revenue		8600-8799	4,910,287.00	1,249,019.14	6,159,306.14	5,446,413.00	186,360.00	5,632,773.00	-8.5%
5) TOTAL, REVENUES			79,384,236.00	22,300,018.19	101,684,254.19	80,000,594.00	20,044,294.00	100,044,888.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,638,353.25	24,170,030.00	74,808,383.25	47,484,673.44	21,463,432.51	68,948,105.95	-7.8%
2) Instruction - Related Services	2000-2999		6,150,912.60	3,235,863.00	9,386,775.60	5,743,513.38	3,136,912.03	8,880,425.41	-5.4%
3) Pupil Services	3000-3999		1,821,077.43	4,996,269.85	6,817,347.28	1,853,577.23	4,626,171.44	6,479,748.67	-5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	123,478.52	123,478.52	0.00	134,453.88	134,453.88	8.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,779,811.88	1,652,798.82	6,432,610.70	4,223,358.86	1,662,746.02	5,886,104.88	-8.5%
8) Plant Services	8000-8999		6,864,847.64	2,290,801.28	9,155,648.92	6,805,853.84	2,229,767.49	9,035,621.33	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	471,005.00	0.00	471,005.00	215,050.00	0.00	215,050.00	-54.3%
10) TOTAL, EXPENDITURES			70,726,007.80	36,469,241.47	107,195,249.27	66,326,036.75	33,253,483.37	99,579,520.12	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,658,228.20	(14,169,223.28)	(5,510,995.08)	13,674,557.25	(13,209,189.37)	465,367.88	-108.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,409,851.00)	12,409,851.00	0.00	(12,909,189.00)	12,909,189.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,409,851.00)	12,409,851.00	0.00	(12,909,189.00)	12,909,189.00	0.00	0.0%

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)			(3,751,622.80)	(1,759,372.28)	(5,510,995.08)	765,368.25	(300,000.37)	465,367.88	-108.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,853,171.18	2,295,105.59	16,148,276.77	10,101,548.38	535,733.31	10,637,281.69	-34.1%
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)			13,853,171.18	2,295,105.59	16,148,276.77	10,101,548.38	535,733.31	10,637,281.69	-34.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,853,171.18	2,295,105.59	16,148,276.77	10,101,548.38	535,733.31	10,637,281.69	-34.1%
2) Ending Balance, June 30 (E + F1e)			10,101,548.38	535,733.31	10,637,281.69	10,866,916.63	235,732.94	11,102,649.57	4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
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	535,734.04	535,734.04	0.00	235,734.08	235,734.08	-56.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	10,081,548.38	(0.73)	10,081,547.65	10,866,916.63	(1.14)	10,866,915.49	7.8%

FORMS 13, 14, 21, 25, 35, 40, 51, 53 & 67

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	6,502,165.19	6,076,361.00	-6.5%
3) Other State Revenue		8300-8599	517,496.00	491,992.00	-4.9%
4) Other Local Revenue		8600-8799	170,199.00	169,000.00	-0.7%
5) TOTAL, REVENUES			7,189,860.19	6,737,353.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,152,352.11	2,328,498.92	8.2%
3) Employee Benefits		3000-3999	1,053,174.55	1,077,408.68	2.3%
4) Books and Supplies		4000-4999	3,360,473.81	3,569,000.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	110,296.00	142,850.00	29.5%
6) Capital Outlay		6000-6999	91,697.00	100,000.00	9.1%
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	299,108.67	377,952.00	26.4%
9) TOTAL, EXPENDITURES			7,067,102.14	7,595,709.60	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,758.05	(858,356.60)	-799.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,758.05	(858,356.60)	-799.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,179,586.35	3,302,344.40	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,179,586.35	3,302,344.40	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,179,586.35	3,302,344.40	3.9%
2) Ending Balance, June 30 (E + F1e)			3,302,344.40	2,443,987.80	-26.0%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	335,110.63	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,966,233.77	2,443,987.80	-17.6%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	600,888.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	74,055.23		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	244.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,370,000.00		
6) Stores		9320	335,110.63		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,381,299.39		
H. LIABILITIES					
1) Accounts Payable		9500	(130,941.67)		
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			(130,941.67)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			2,512,241.06		

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	6,502,165.19	6,076,361.00	-6.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,502,165.19	6,076,361.00	-6.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	517,496.00	491,992.00	-4.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			517,496.00	491,992.00	-4.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	143,545.00	144,000.00	0.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,477.00	10,000.00	5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,177.00	15,000.00	-12.7%
TOTAL, OTHER LOCAL REVENUE			170,199.00	169,000.00	-0.7%
TOTAL, REVENUES			7,189,860.19	6,737,353.00	-6.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,509,008.49	1,572,273.67	4.2%
Classified Supervisors' and Administrators' Salaries		2300	477,659.61	590,542.17	23.6%
Clerical, Technical and Office Salaries		2400	165,684.01	165,683.08	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,152,352.11	2,328,498.92	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	218,677.44	223,517.30	2.2%
OASDI/Medicare/Alternative		3301-3302	128,336.97	151,651.93	18.2%
Health and Welfare Benefits		3401-3402	623,607.12	641,894.05	2.9%
Unemployment Insurance		3501-3502	22,731.37	1,023.25	-95.5%
Workers' Compensation		3601-3602	51,821.34	51,322.01	-1.0%
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	8,000.31	8,000.14	0.0%
TOTAL, EMPLOYEE BENEFITS			1,053,174.55	1,077,408.68	2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	302,430.00	349,000.00	15.4%
Noncapitalized Equipment		4400	33,838.00	40,000.00	18.2%
Food		4700	3,024,205.81	3,180,000.00	5.2%
TOTAL, BOOKS AND SUPPLIES			3,360,473.81	3,569,000.00	6.2%

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	8,179.00	11,850.00	44.9%
Dues and Memberships		5300	1,200.00	1,500.00	25.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,033.00	15,000.00	15.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,374.00	87,000.00	33.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,373.00	16,000.00	11.3%
Professional/Consulting Services and Operating Expenditures		5800	7,929.00	8,000.00	0.9%
Communications		5900	208.00	3,500.00	1582.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,296.00	142,850.00	29.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	91,697.00	100,000.00	9.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,697.00	100,000.00	9.1%
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	299,108.67	377,952.00	26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			299,108.67	377,952.00	26.4%
TOTAL, EXPENDITURES			7,067,102.14	7,595,709.60	7.5%

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

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	6,502,165.19	6,076,361.00	-6.5%
3) Other State Revenue		8300-8599	517,496.00	491,992.00	-4.9%
4) Other Local Revenue		8600-8799	170,199.00	169,000.00	-0.7%
5) TOTAL, REVENUES			7,189,860.19	6,737,353.00	-6.3%
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		6,754,960.47	7,202,757.60	6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		299,108.67	377,952.00	26.4%
8) Plant Services	8000-8999		13,033.00	15,000.00	15.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,067,102.14	7,595,709.60	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			122,758.05	(858,356.60)	-799.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,758.05	(858,356.60)	-799.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,179,586.35	3,302,344.40	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,179,586.35	3,302,344.40	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,179,586.35	3,302,344.40	3.9%
2) Ending Balance, June 30 (E + F1e)			3,302,344.40	2,443,987.80	-26.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	335,110.63	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,966,233.77	2,443,987.80	-17.6%
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	2,006,946.49	1,474,700.52
5330	Child Nutrition: Summer Food Service Program Operations	641,831.82	641,831.82
9010	Other Restricted Local	317,455.46	327,455.46
Total, Restricted Balance		2,966,233.77	2,443,987.80

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,523.00	105,579.22	31.1%
6) Capital Outlay		6000-6999	499,894.75	105,579.22	-78.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			580,417.75	211,158.44	-63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(578,917.75)	(211,158.44)	-63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,917.75)	(211,158.44)	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	790,076.19	211,158.44	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			790,076.19	211,158.44	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			790,076.19	211,158.44	-73.3%
2) Ending Balance, June 30 (E + F1e)			211,158.44	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	211,158.44	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	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	59,631.97		
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	179,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			238,631.97		
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)			238,631.97		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	0.00	-100.0%
TOTAL, REVENUES			1,500.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,523.00	105,579.22	31.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,523.00	105,579.22	31.1%
CAPITAL OUTLAY					
Land Improvements		6170	25,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	474,894.75	105,579.22	-77.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			499,894.75	105,579.22	-78.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			580,417.75	211,158.44	-63.6%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500.00	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		580,417.75	211,158.44	-63.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			580,417.75	211,158.44	-63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(578,917.75)	(211,158.44)	-63.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,917.75)	(211,158.44)	-63.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	790,076.19	211,158.44	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			790,076.19	211,158.44	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			790,076.19	211,158.44	-73.3%
2) Ending Balance, June 30 (E + F1e)			211,158.44	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	211,158.44	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	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	25,025,378.00	20,543.00	-99.9%
5) TOTAL, REVENUES			25,025,378.00	20,543.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	659,056.00	166,667.00	-74.7%
6) Capital Outlay		6000-6999	2,001,100.00	7,500,000.00	274.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	76,212.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,736,368.00	7,666,667.00	180.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,289,010.00	(7,646,124.00)	-134.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,289,010.00	(7,646,124.00)	-134.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,510,272.14	25,799,282.14	635.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,510,272.14	25,799,282.14	635.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,510,272.14	25,799,282.14	635.0%
2) Ending Balance, June 30 (E + F1e)			25,799,282.14	18,153,158.14	-29.6%
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	25,799,282.14	18,153,158.14	-29.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,370.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,800,094.91		
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	465,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,366,465.50		
H. LIABILITIES					
1) Accounts Payable		9500	(27,806.78)		
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			(27,806.78)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			3,394,272.28		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	25,378.00	20,543.00	-19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,025,378.00	20,543.00	-99.9%
TOTAL, REVENUES			25,025,378.00	20,543.00	-99.9%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	659,056.00	166,667.00	-74.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			659,056.00	166,667.00	-74.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,100.00	7,500,000.00	681718.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,000,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,001,100.00	7,500,000.00	274.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	76,212.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			76,212.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,736,368.00	7,666,667.00	180.2%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	25,025,378.00	20,543.00	-99.9%
5) TOTAL, REVENUES			25,025,378.00	20,543.00	-99.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,660,156.00	7,666,667.00	188.2%
9) Other Outgo	9000-9999	Except 7600-7699	76,212.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,736,368.00	7,666,667.00	180.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,289,010.00	(7,646,124.00)	-134.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,289,010.00	(7,646,124.00)	-134.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,510,272.14	25,799,282.14	635.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,510,272.14	25,799,282.14	635.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,510,272.14	25,799,282.14	635.0%
2) Ending Balance, June 30 (E + F1e)			25,799,282.14	18,153,158.14	-29.6%
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	25,799,282.14	18,153,158.14	-29.6%
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
9010	Other Restricted Local	25,799,282.14	18,153,158.14
Total, Restricted Balance		25,799,282.14	18,153,158.14

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	72,000.00	72,000.00	0.0%
5) TOTAL, REVENUES			72,000.00	72,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	99,659.00	72,000.00	-27.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			99,659.00	72,000.00	-27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,659.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,659.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	224,636.90	196,977.90	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,636.90	196,977.90	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,636.90	196,977.90	-12.3%
2) Ending Balance, June 30 (E + F1e)			196,977.90	196,977.90	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	196,977.90	196,977.90	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	75,209.36		
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	1,144.00		
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	225,600.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			301,953.36		
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)			301,953.36		

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	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	70,000.00	72,000.00	2.9%
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			72,000.00	72,000.00	0.0%
TOTAL, REVENUES			72,000.00	72,000.00	0.0%

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

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	99,659.00	72,000.00	-27.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			99,659.00	72,000.00	-27.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			99,659.00	72,000.00	-27.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	72,000.00	72,000.00	0.0%
5) TOTAL, REVENUES			72,000.00	72,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		99,659.00	72,000.00	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			99,659.00	72,000.00	-27.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,659.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,659.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	224,636.90	196,977.90	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,636.90	196,977.90	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,636.90	196,977.90	-12.3%
2) Ending Balance, June 30 (E + F1e)			196,977.90	196,977.90	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	196,977.90	196,977.90	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
9010	Other Restricted Local	196,977.90	196,977.90
Total, Restricted Balance		196,977.90	196,977.90

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	22,000.00	0.00	-100.0%
5) TOTAL, REVENUES			22,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,522,000.00	1,522,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,522,000.00	1,522,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500,000.00)	(1,522,000.00)	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,500,000.00)	(1,522,000.00)	1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	7,225,917.46	5,725,917.46	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,225,917.46	5,725,917.46	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,225,917.46	5,725,917.46	-20.8%
2) Ending Balance, June 30 (E + F1e)			5,725,917.46	4,203,917.46	-26.6%
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	5,725,917.46	4,203,917.46	-26.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,816,956.94		
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	5,443,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,259,956.94		
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)			7,259,956.94		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,000.00	0.00	-100.0%
TOTAL, REVENUES			22,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
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	1,522,000.00	1,522,000.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,522,000.00	1,522,000.00	0.0%
TOTAL, EXPENDITURES			1,522,000.00	1,522,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	22,000.00	0.00	-100.0%
5) TOTAL, REVENUES			22,000.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,522,000.00	1,522,000.00	0.0%
10) TOTAL, EXPENDITURES			1,522,000.00	1,522,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,500,000.00)	(1,522,000.00)	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,500,000.00)	(1,522,000.00)	1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,225,917.46	5,725,917.46	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,225,917.46	5,725,917.46	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,225,917.46	5,725,917.46	-20.8%
2) Ending Balance, June 30 (E + F1e)			5,725,917.46	4,203,917.46	-26.6%
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	5,725,917.46	4,203,917.46	-26.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	22,342.00	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			22,342.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,342.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,342.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,468.49	34,126.49	-38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,468.49	34,126.49	-38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,468.49	34,126.49	-38.5%
2) Ending Balance, June 30 (E + F1e)			34,126.49	34,126.49	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	34,126.49	34,126.49	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	11,581.61		
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	34,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			45,581.61		
H. LIABILITIES					
1) Accounts Payable		9500	2,349.62		
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			2,349.62		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			43,231.99		

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	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	0.00	-100.0%
TOTAL, REVENUES			1,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	11,283.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,059.00	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			22,342.00	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			22,342.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,000.00	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		22,342.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,342.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,342.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,342.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,468.49	34,126.49	-38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,468.49	34,126.49	-38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,468.49	34,126.49	-38.5%
2) Ending Balance, June 30 (E + F1e)			34,126.49	34,126.49	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	34,126.49	34,126.49	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,266,340.97	5,266,340.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,266,340.97	5,266,340.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,266,340.97	5,266,340.97	0.0%
2) Ending Balance, June 30 (E + F1e)			5,266,340.97	5,266,340.97	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	5,266,340.97	5,266,340.97	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,266,340.97	5,266,340.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,266,340.97	5,266,340.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,266,340.97	5,266,340.97	0.0%
2) Ending Balance, June 30 (E + F1e)			5,266,340.97	5,266,340.97	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	5,266,340.97	5,266,340.97	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	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	41,598.82	41,598.82	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	41,598.82		
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			41,598.82		
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)			41,598.82		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	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	41,598.82	41,598.82	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	16,313,634.00	14,986,742.00	-8.1%
5) TOTAL, REVENUES			16,313,634.00	14,986,742.00	-8.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,111.25	55,681.27	-26.8%
3) Employee Benefits		3000-3999	46,087.58	24,934.11	-45.9%
4) Books and Supplies		4000-4999	9,200.00	9,500.00	3.3%
5) Services and Other Operating Expenses		5000-5999	16,143,341.17	15,085,631.00	-6.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,274,740.00	15,175,746.38	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,894.00	(189,004.38)	-585.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			38,894.00	(189,004.38)	-585.9%
F. NET POSITION					
1) Beginning Net Position a) As of July 1 - Unaudited		9791	2,462,109.52	2,501,003.52	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,462,109.52	2,501,003.52	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,462,109.52	2,501,003.52	1.6%
2) Ending Net Position, June 30 (E + F1e)			2,501,003.52	2,311,999.14	-7.6%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,501,003.52	2,311,999.14	-7.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(526,531.16)		
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	203,837.64		
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	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	843,135.00		
8) Other Current Assets		9340	185,853.27		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,206,294.75		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	268,433.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	150,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			418,433.96		
I. NET POSITION					
Net Position, June 30 (G10 - H7)			787,860.79		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,313,634.00	14,986,742.00	-8.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,313,634.00	14,986,742.00	-8.1%
TOTAL, REVENUES			16,313,634.00	14,986,742.00	-8.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,000.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	56,111.25	55,681.27	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,111.25	55,681.27	-26.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,993.93	6,357.13	-51.1%
OASDI/Medicare/Alternative		3301-3302	8,761.95	4,259.61	-51.4%
Health and Welfare Benefits		3401-3402	17,312.50	11,750.02	-32.1%
Unemployment Insurance		3501-3502	1,496.20	278.41	-81.4%
Workers' Compensation		3601-3602	3,411.49	1,396.37	-59.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,111.51	892.57	-57.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,087.58	24,934.11	-45.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,200.00	9,500.00	3.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,200.00	9,500.00	3.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,600.00	3,300.00	-8.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	16,128,830.17	15,071,261.00	-6.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,661.00	10,820.00	1.5%
Communications		5900	250.00	250.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,143,341.17	15,085,631.00	-6.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,274,740.00	15,175,746.38	-6.8%

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

Description	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	16,313,634.00	14,986,742.00	-8.1%
5) TOTAL, REVENUES			16,313,634.00	14,986,742.00	-8.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,274,740.00	15,175,746.38	-6.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			16,274,740.00	15,175,746.38	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,894.00	(189,004.38)	-585.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			38,894.00	(189,004.38)	-585.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,462,109.52	2,501,003.52	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,462,109.52	2,501,003.52	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,462,109.52	2,501,003.52	1.6%
2) Ending Net Position, June 30 (E + F1e)			2,501,003.52	2,311,999.14	-7.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,501,003.52	2,311,999.14	-7.6%

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

FORM A

AVERAGE DAILY ATTENDANCE

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			11,579.32	10,829.41	10,829.41	10,829.41
a. Kindergarten	1,252.63	1,243.61				
b. Grades One through Three	3,908.21	3,880.07				
c. Grades Four through Six	3,783.85	3,756.60				
d. Grades Seven and Eight	2,302.24	2,285.66				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.46	2.44				
g. Community Day School						
2. Special Education						
a. Special Day Class	365.14	362.52	365.14	438.31	438.31	438.31
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.66	2.64	2.66	2.66	2.66	2.66
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	11,617.19	11,533.54	11,947.12	11,270.38	11,270.38	11,270.38
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	104.73	104.73	104.73	104.73	104.73	104.73
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	104.73	104.73	104.73	104.73	104.73	104.73
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,721.92	11,638.27	12,051.85	11,375.11	11,375.11	11,375.11
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,721.92	11,638.27	12,051.85	11,375.11	11,375.11	11,375.11
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

FORM ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,408,678.00		2,408,678.00			2,408,678.00
Work in Progress	3,362,034.03		3,362,034.03			3,362,034.03
Total capital assets not being depreciated	5,770,712.03	0.00	5,770,712.03	0.00	0.00	5,770,712.03
Capital assets being depreciated:						
Land Improvements	37,440,412.61		37,440,412.61			37,440,412.61
Buildings	157,743,539.26		157,743,539.26			157,743,539.26
Equipment	7,814,785.00		7,814,785.00			7,814,785.00
Total capital assets being depreciated	202,998,736.87	0.00	202,998,736.87	0.00	0.00	202,998,736.87
Accumulated Depreciation for:						
Land Improvements	(23,021,352.00)		(23,021,352.00)			(23,021,352.00)
Buildings	(72,385,725.00)		(72,385,725.00)			(72,385,725.00)
Equipment	(5,546,743.00)		(5,546,743.00)			(5,546,743.00)
Total accumulated depreciation	(100,953,820.00)	0.00	(100,953,820.00)	0.00	0.00	(100,953,820.00)
Total capital assets being depreciated, net	102,044,916.87	0.00	102,044,916.87	0.00	0.00	102,044,916.87
Governmental activity capital assets, net	107,815,628.90	0.00	107,815,628.90	0.00	0.00	107,815,628.90
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FORM CASH

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			3,200,000.00	8,626,810.00	15,008,065.00	14,500,676.00	9,703,373.00	5,964,983.00	8,305,928.00	10,972,263.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	613,732.00	6,270,024.00	1,476,602.00	2,734,448.00	5,136,747.00	5,280,523.00	1,792,583.00
Property Taxes	8020-8079		177,154.00	92,105.00	34,378.00	1,179,493.00	1,557,534.00	5,237,744.00	2,381,905.00	281,661.00
Miscellaneous Funds	8080-8099		0.00	(164,388.00)	(210,744.00)	(346,577.00)	(243,522.00)	(243,522.00)	(243,522.00)	(243,522.00)
Federal Revenue	8100-8299		184,462.00	76,488.00	922,775.00	0.00	20,051.00	584,758.00	1,204,675.00	64,105.00
Other State Revenue	8300-8599		5,447,078.00	920,042.00	1,632,117.00	1,966,493.00	1,399,251.00	840,782.00	1,325,118.00	2,754,991.00
Other Local Revenue	8600-8799		92,326.00	238,026.00	154,302.00	156,000.00	104,089.00	154,177.00	1,964,335.00	115,739.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,901,020.00	1,776,005.00	8,802,852.00	4,432,011.00	5,571,851.00	11,710,686.00	11,913,034.00	4,765,557.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		400,000.00	600,000.00	4,904,336.00	4,904,336.00	4,904,336.00	4,904,336.00	4,904,336.00	4,904,336.00
Classified Salaries	2000-2999		600,000.00	1,200,000.00	1,138,180.00	1,138,180.00	1,138,180.00	1,138,180.00	1,138,180.00	1,138,180.00
Employee Benefits	3000-3999		1,000,000.00	1,000,000.00	1,741,009.00	1,741,009.00	1,741,009.00	1,741,009.00	1,741,009.00	1,741,009.00
Books and Supplies	4000-4999		5,000.00	200,000.00	340,996.00	340,996.00	340,996.00	340,996.00	340,996.00	340,996.00
Services	5000-5999		10,000.00	500,000.00	1,189,720.00	1,189,720.00	1,189,720.00	1,189,720.00	1,189,720.00	1,189,720.00
Capital Outlay	6000-6599				16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
Other Outgo	7000-7499		0.00	0.00	0.00	(80,927.00)	0.00	59,500.00	(63,542.00)	30,060.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,015,000.00	3,500,000.00	9,330,241.00	9,249,314.00	9,330,241.00	9,389,741.00	9,266,699.00	9,360,301.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Accounts Receivable	9200-9299		2,350,000.00	8,085,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	2,370,000.00	8,105,250.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Liabilities										
Accounts Payable	9500-9599		829,210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	829,210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS		0.00	1,540,790.00	8,105,250.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
E. NET INCREASE/DECREASE (B - C + D)			5,426,810.00	6,381,255.00	(507,389.00)	(4,797,303.00)	(3,738,390.00)	2,340,945.00	2,666,335.00	(4,574,744.00)
F. ENDING CASH (A + E)			8,626,810.00	15,008,065.00	14,500,676.00	9,703,373.00	5,964,983.00	8,305,928.00	10,972,263.00	6,397,519.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		6,397,519.00	3,834,544.00	3,791,978.00	502,336.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	2,402,299.00	1,923,228.00	0.00	2,402,299.00	9,959,466.00		39,991,951.00	39,991,951.00
Property Taxes	8020-8079	1,699,196.00	4,648,369.00	1,284,829.00	6,089,767.00			24,664,135.00	24,664,135.00
Miscellaneous Funds	8080-8099	(461,413.00)	(331,844.00)	(129,569.00)	(881,159.00)			(3,499,782.00)	(3,499,782.00)
Federal Revenue	8100-8299	1,072,240.00	130,367.00	553,517.00	1,559,810.00	708,130.00		7,081,378.00	7,081,378.00
Other State Revenue	8300-8599	1,875,733.00	1,742,470.00	1,498,135.00	2,615,423.00	2,156,800.00		26,174,433.00	26,174,433.00
Other Local Revenue	8600-8799	225,211.00	155,085.00	373,187.00	1,900,296.00			5,632,773.00	5,632,773.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,813,266.00	8,267,675.00	3,580,099.00	13,686,436.00	12,824,396.00	0.00	100,044,888.00	100,044,888.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,904,336.00	4,904,336.00	4,904,336.00	4,904,332.25			50,043,356.25	50,043,356.25
Classified Salaries	2000-2999	1,138,180.00	1,138,180.00	1,138,180.00	1,138,177.97			13,181,797.97	13,181,797.97
Employee Benefits	3000-3999	1,741,009.00	1,741,009.00	1,741,009.00	1,741,011.36			19,410,092.36	19,410,092.36
Books and Supplies	4000-4999	340,996.00	340,996.00	340,996.00	340,996.00	550,002.21		4,164,962.21	4,164,962.21
Services	5000-5999	1,189,720.00	189,720.00	189,720.00	3,189,723.33	375,000.00		12,782,203.33	12,782,203.33
Capital Outlay	6000-6599	16,000.00	16,000.00	16,000.00	16,000.00			160,000.00	160,000.00
Other Outgo	7000-7499	66,000.00	0.00	59,500.00	(233,483.00)			(162,892.00)	(162,892.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		9,396,241.00	8,330,241.00	8,389,741.00	11,096,757.91	925,002.21	0.00	99,579,520.12	99,579,520.12
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	20,000.00	20,000.00	20,000.00	20,000.00			240,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			10,435,250.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00	10,675,250.00	
Liabilities									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			829,210.00	
Due To Other Funds	9610			(1,500,000.00)	1,500,000.00			0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	(1,500,000.00)	1,500,000.00	0.00	0.00	829,210.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		20,000.00	20,000.00	1,520,000.00	(1,480,000.00)	0.00	0.00	9,846,040.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,562,975.00)	(42,566.00)	(3,289,642.00)	1,109,678.09	11,899,393.79	0.00	10,311,407.88	465,367.88
F. ENDING CASH (A + E)		3,834,544.00	3,791,978.00	502,336.00	1,612,014.09				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,511,407.88	

FORM CB

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: 2930 Gay Avenue
Date: June 20, 2013

Public Hearing:

Place: 2930 Gay Avenue
Date: June 20, 2013
Time: 05:30 PM

Adoption Date: June 20, 2013

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

Contact person for additional information on the budget reports:

Name: Linda Latasa
Telephone: 408.928.6846

Title: Interim Assistant Superintendent
E-mail: linda.latasa@arusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

FORM CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

_____

_____

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

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

Date of Meeting: Jun 20, 2013

For additional information on this certification, please contact:

Name: Linda Latasa

Title: Interim Assistant Superintendent, Business Services

Telephone: 408-928-6846

E-mail: linda.latasa@arusd.org

FORMS CEA & CEB

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	53,297,924.51	301	0.00	303	53,297,924.51	305	779,901.00		307	52,518,023.51	309
2000 - Classified Salaries	13,732,241.05	311	81,216.71	313	13,651,024.34	315	1,721,039.46		317	11,929,984.88	319
3000 - Employee Benefits (Excluding 3800)	20,719,897.81	321	58,984.59	323	20,660,913.22	325	890,201.02		327	19,770,712.20	329
4000 - Books, Supplies Equip Replace. (6500)	5,686,230.73	331	0.00	333	5,686,230.73	335	945,998.26		337	4,740,232.47	339
5000 - Services. . . & 7300 - Indirect Costs	12,909,348.68	341	0.00	343	12,909,348.68	345	3,992,350.42		347	8,916,998.26	349
				TOTAL	106,205,441.48	365			TOTAL	97,875,951.32	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	46,459,033.98	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,949,843.74	380
3. STRS	3101 & 3102	3,676,673.18	382
4. PERS	3201 & 3202	342,384.55	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	838,230.71	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	6,441,846.82	385
7. Unemployment Insurance	3501 & 3502	556,021.15	390
8. Workers' Compensation Insurance	3601 & 3602	1,228,380.78	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	1,177,551.24	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		62,669,966.15	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)		257,453.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		62,412,513.15	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		63.77%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	63.77%	
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)	97,875,951.32	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,043,356.25	301	0.00	303	50,043,356.25	305	217,400.00		307	49,825,956.25	309
2000 - Classified Salaries	13,181,797.97	311	87,752.59	313	13,094,045.38	315	1,640,779.04		317	11,453,266.34	319
3000 - Employee Benefits (Excluding 3800)	19,285,445.16	321	54,376.76	323	19,231,068.40	325	725,479.17		327	18,505,589.23	329
4000 - Books, Supplies Equip Replace. (6500)	4,224,962.21	331	0.00	333	4,224,962.21	335	673,198.46		337	3,551,763.75	339
5000 - Services. . . & 7300 - Indirect Costs	12,404,251.33	341	0.00	343	12,404,251.33	345	4,097,178.00		347	8,307,073.33	349
			TOTAL		98,997,683.57	365			TOTAL	91,643,648.90	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	43,646,007.31	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,929,190.70	380
3. STRS	3101 & 3102	3,498,838.89	382
4. PERS	3201 & 3202	267,929.61	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	796,027.34	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	6,850,644.84	385
7. Unemployment Insurance	3501 & 3502	27,631.26	390
8. Workers' Compensation Insurance	3601 & 3602	1,143,635.04	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	678,507.99	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		58,838,412.98	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)		59,960.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		58,778,452.98	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		64.14%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	64.14%	
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)	91,643,648.90	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

FORM DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	103,793,874.00	(27,971,565.00)	75,822,309.00		3,423,425.00	72,398,884.00	6,191,812.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable		28,000,000.00	28,000,000.00		0.00	28,000,000.00	1,522,000.00
Capital Leases Payable	339,061.00		339,061.00		274,672.00	64,389.00	64,389.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	1,338,059.00		1,338,059.00		856,980.00	481,079.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	105,470,994.00	28,435.00	105,499,429.00	0.00	4,555,077.00	100,944,352.00	7,778,201.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FORM ICR

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 3,970,424.06
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 83,889,720.80

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.73%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,896,346.24
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,515,218.67
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	433,062.19
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,844,627.10
9.	Carry-Forward Adjustment (Part IV, Line F)	(185,971.20)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,658,655.90

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,458,089.25
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,386,775.60
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,817,347.28
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	123,478.52
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,083,168.31
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	81,066.15
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,722,586.73
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,676,296.47
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	107,348,808.31

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.44%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.27%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	5,844,627.10
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(330,376.58)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.31%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.33%) times Part III, Line B18); zero if positive	(185,971.20)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(185,971.20)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.27%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-92,985.60) is applied to the current year calculation and the remainder ($-92,985.60) is deferred to one or more future years:	5.36%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-61,990.40) is applied to the current year calculation and the remainder ($-123,980.80) is deferred to one or more future years:	5.39%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(185,971.20)

FORM L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,725,411.02		210,323.37	2,935,734.39
2. State Lottery Revenue	8560	1,496,956.00		387,510.00	1,884,466.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,222,367.02	0.00	597,833.37	4,820,200.39
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	169,333.00			169,333.00
2. Classified Salaries	2000-2999	377,377.79			377,377.79
3. Employee Benefits	3000-3999	190,972.56			190,972.56
4. Books and Supplies	4000-4999	146,188.99		597,833.37	744,022.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	68,953.01			68,953.01
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		952,825.35	0.00	597,833.37	1,550,658.72
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	3,269,541.67	0.00	0.00	3,269,541.67
D. COMMENTS:					

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

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

FORM MYP
MULTIYEAR PROJECTIONS

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	58,808,996.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,520.48	1.79%	6,637.48	2.20%	6,783.48
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		50.95	1.81%	51.87	2.20%	53.01
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		11,375.11	0.00%	11,375.11	-3.34%	10,995.18
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		74,750,739.11	1.79%	76,092,092.08	-1.21%	75,168,438.12
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)		74,750,739.11	1.79%	76,092,092.08	-1.21%	75,168,438.12
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)		60,550,341.20	1.79%	61,636,877.35	-1.21%	60,888,689.93
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		1,098,831.00	0.00%	1,098,831.00	0.00%	1,098,831.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(2,347,308.00)	1.79%	(2,389,429.00)	2.20%	(2,441,987.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(492,868.00)	0.00%	(492,868.00)	0.00%	(492,868.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		58,808,996.20	1.78%	59,853,411.35	-1.34%	59,052,665.93
2. Federal Revenues	8100-8299	120,000.00	0.00%	120,000.00	0.00%	120,000.00
3. Other State Revenues	8300-8599	15,625,185.00	-1.56%	15,382,179.00	-1.67%	15,125,086.00
4. Other Local Revenues	8600-8799	5,446,413.00	0.00%	5,446,413.00	-64.34%	1,942,208.00
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	(12,909,189.00)	1.31%	(13,077,836.00)	1.04%	(13,213,687.00)
6. Total (Sum lines A1l thru A5)		67,091,405.20	0.94%	67,724,167.35	-6.94%	63,026,272.93
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,917,641.14		39,052,191.35
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				134,550.21		(333,553.30)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,917,641.14	0.35%	39,052,191.35	-0.85%	38,718,638.05
2. Classified Salaries						
a. Base Salaries				7,857,111.27		7,951,054.50
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				93,943.23		38,700.77
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,857,111.27	1.20%	7,951,054.50	0.49%	7,989,755.27
3. Employee Benefits	3000-3999	14,017,559.72	-1.54%	13,801,698.00	-1.73%	13,562,282.00
4. Books and Supplies	4000-4999	1,904,165.00	0.00%	1,904,165.00	0.00%	1,904,165.00
5. Services and Other Operating Expenditures	5000-5999	5,211,445.00	1.46%	5,287,539.00	1.48%	5,365,611.00
6. Capital Outlay	6000-6999	160,000.00	1.63%	162,600.00	1.64%	165,268.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	215,060.00	-13.82%	185,342.00	-49.64%	93,341.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,956,945.38)	-4.26%	(1,873,490.00)	2.36%	(1,917,698.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		66,326,036.75	0.22%	66,471,099.85	-0.89%	65,881,362.32
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		765,368.45		1,253,067.50		(2,855,089.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,101,548.38		10,866,916.83		12,119,984.33
2. Ending Fund Balance (Sum lines C and D1)		10,866,916.83		12,119,984.33		9,264,894.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	10,866,916.63		12,119,984.33		9,264,894.94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,866,916.63		12,119,984.33		9,264,894.94

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	10,866,916.63		12,119,984.33		9,264,894.94
(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)		10,866,916.63		12,119,984.33		9,264,894.94

F. ASSUMPTIONS

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

2014-15 through 2015-16: Revenue budget has been built based on Governor's guidance. B1d: In 2014-15 the 2 Furlough days from 2013-14 were restored. 2014-15 and 2015-16 salaries include step increases in addition to the loss of 15FTE ($47K plus statutory benefits) each year due to declining enrollment. B2d In 2014-15 includes step and the restorationof the 2 Furlough days. In 2015-16 step increases are included. Also, in 2015-16 local revenue was reduced by $3.5M due to the expiration of the District's Parcel Tax.

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	2,347,308.00	1.79%	2,389,429.00	2.20%	2,441,987.00
2. Federal Revenues	8100-8299	6,961,378.00	0.00%	6,961,378.00	0.00%	6,961,378.00
3. Other State Revenues	8300-8599	10,549,248.00	1.01%	10,656,267.00	1.25%	10,789,423.00
4. Other Local Revenues	8600-8799	186,360.00	-2.08%	182,480.00	-2.08%	178,686.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	12,909,189.00	1.31%	13,077,836.00	1.04%	13,213,687.00
6. Total (Sum lines A1 thru A5)		32,953,483.00	0.95%	33,267,390.00	0.96%	33,585,161.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,125,715.11		11,535,823.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				410,107.89		343,297.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,125,715.11	3.69%	11,535,823.00	2.98%	11,879,120.00
2. Classified Salaries						
a. Base Salaries				5,324,686.70		5,390,677.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				65,990.30		47,279.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,324,686.70	1.24%	5,390,677.00	0.88%	5,437,956.00
3. Employee Benefits	3000-3999	5,392,532.64	1.00%	5,446,458.00	1.00%	5,500,923.00
4. Books and Supplies	4000-4999	2,260,797.21	0.71%	2,276,826.00	0.73%	2,293,426.00
5. Services and Other Operating Expenditures	5000-5999	7,570,758.33	-6.39%	7,087,100.00	-2.23%	6,928,713.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,578,993.38	-4.12%	1,513,914.00	0.98%	1,528,746.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,253,483.37	-0.01%	33,250,798.00	0.96%	33,568,884.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(300,000.37)		16,592.00		16,277.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		535,733.31		235,732.94		252,324.94
2. Ending Fund Balance (Sum lines C and D1)		235,732.94		252,324.94		268,601.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	235,734.08		252,324.94		268,601.94
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	(1.14)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		235,732.94		252,324.94		268,601.94

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					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

2014-15 and 2015-16: Revenue budget has been based on Governor's guidance. B1d: 2014-15 and 2015-16 includes step increases. B2d: 2014-15 and 2015-16 include step increases. Also in 2014-15 the restoration of the 2 furlough days from 2013-14 for both certificated and classified staff.

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	61,156,304.00	1.78%	62,242,840.35	-1.20%	61,494,652.93
2. Federal Revenues	8100-8299	7,081,378.00	0.00%	7,081,378.00	0.00%	7,081,378.00
3. Other State Revenues	8300-8599	26,174,433.00	-0.52%	26,038,446.00	-0.48%	25,914,509.00
4. Other Local Revenues	8600-8799	5,632,773.00	-0.07%	5,628,893.00	-62.32%	2,120,894.00
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)		100,044,888.20	0.95%	100,991,557.35	-4.34%	96,611,433.93
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,043,356.25		50,588,014.35
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				544,658.10		9,743.70
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,043,356.25	1.09%	50,588,014.35	0.02%	50,597,758.05
2. Classified Salaries						
a. Base Salaries				13,181,797.97		13,341,731.50
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				159,933.53		85,979.77
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,181,797.97	1.21%	13,341,731.50	0.64%	13,427,711.27
3. Employee Benefits	3000-3999	19,410,092.36	-0.83%	19,248,156.00	-0.96%	19,063,205.00
4. Books and Supplies	4000-4999	4,164,962.21	0.38%	4,180,991.00	0.40%	4,197,591.00
5. Services and Other Operating Expenditures	5000-5999	12,782,203.33	-3.19%	12,374,639.00	-0.65%	12,294,324.00
6. Capital Outlay	6000-6999	160,000.00	1.63%	162,600.00	1.64%	165,268.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	215,060.00	-13.82%	185,342.00	-49.64%	93,341.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(377,952.00)	-4.86%	(359,576.00)	8.17%	(388,952.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		99,579,520.12	0.14%	99,721,897.85	-0.27%	99,450,246.32
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		465,368.08		1,269,659.50		(2,838,812.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,637,281.69		11,102,649.77		12,372,309.27
2. Ending Fund Balance (Sum lines C and D1)		11,102,649.77		12,372,309.27		9,533,496.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	235,734.08		252,324.94		268,601.94
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	10,866,915.49		12,119,984.33		9,264,894.94
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,102,649.57		12,372,309.27		9,533,496.88

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	10,866,916.63		12,119,984.33		9,264,894.94
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.14)		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)		10,866,915.49		12,119,984.33		9,264,894.94
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.91%		12.15%		9.32%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		11,270.38		11,375.11		10,995.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		99,579,520.12		99,721,897.85		99,450,246.32
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)		99,579,520.12		99,721,897.85		99,450,246.32
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,987,385.60		2,991,656.94		2,983,507.39
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,987,385.60		2,991,656.94		2,983,507.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FORM NCMOE

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2012-13 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	107,195,249.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	9,421,711.79
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	116,089.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	155,920.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	440,218.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	86,178.57
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				798,405.87
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				96,975,131.61
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				96,975,131.61

Section II - Expenditures Per ADA	2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)	11,533.54
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)	
C. Total ADA before adjustments (Lines A plus B)	11,533.54
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	11,533.54
F. Expenditures per ADA (Line I.G divided by Line II.E)	8,408.10

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	95,615,895.58	7,968.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	95,615,895.58	7,968.04
B. Required effort (Line A.2 times 90%)	86,054,306.02	7,171.24
C. Current year expenditures (Line I.G and Line II.F)	96,975,131.61	8,408.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	96,975,131.61	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,408.10
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	**Expenditure Adjustment**	**ADA Adjustment**
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

FORM RL
REVENUE LIMIT SUMMARY

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	6,217.48	6,419.48
2. Inflation Increase	0041	202.00	101.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,419.48	6,520.48
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,419.48	6,520.48
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	50.16	50.95
c. Revenue Limit ADA	0033	12,051.85	11,375.11
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	77,971,130.83	74,750,739.11
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	77,971,130.83	74,750,739.11
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	60,605,400.57	60,550,341.20
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	756,467.00	16,998.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	126,093.00	125,539.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	630,374.00	(108,541.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	61,235,774.57	60,441,800.20

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	24,664,135.00	24,664,135.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	2,963,516.00	3,625,321.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,700,619.00	21,038,814.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	39,535,155.57	39,402,986.20
b. Less: Education Protection Account (Object 8012)	0736		
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	39,535,155.57	39,402,986.20
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	501,967.00	509,866.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(501,967.00)	(509,866.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	39,033,188.57	38,893,120.20
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,033,188.57	

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

FORMS SIAA & SIAB

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	(14,373.00)	0.00	(299,106.67)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							150,000.00	8,216,600.00
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	14,373.00	0.00	299,106.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,370,000.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							179,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							465,000.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							225,600.00	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							5,443,000.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							34,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund 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	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	500,000.00	150,000.00
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail	0.00	0.00			0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail					0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	14,373.00	(14,373.00)	299,106.67	(299,106.67)	0.00	0.00	8,366,600.00	8,366,600.00

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	(16,000.00)	0.00	(377,952.00)	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
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	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	16,000.00	0.00	377,952.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
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	16,000.00	(16,000.00)	377,952.00	(377,952.00)	0.00	0.00		

FORM 01CS
CRITERIA & STANDARDS REVIEW

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): 11,270

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)	12,519.38	12,474.06	0.4%	Met
Second Prior Year (2011-12)	12,279.96	12,303.20	N/A	Met
First Prior Year (2012-13)	12,089.26	12,051.85	0.3%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	11,375.11			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 11,270

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)	12,669	13,060	N/A	Met
Second Prior Year (2011-12)	12,407	12,941	N/A	Met
First Prior Year (2012-13)	12,486	12,659	N/A	Met
Budget Year (2013-14)	11,774			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	12,227	13,060	93.6%
Second Prior Year (2011-12)	12,031	12,941	93.0%
First Prior Year (2012-13)	11,617	12,659	91.8%
		Historical Average Ratio:	92.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.3%**

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)	11,270	11,774	95.7%	Not Met
1st Subsequent Year (2014-15)	11,375	11,377	100.0%	Not Met
2nd Subsequent Year (2015-16)	10,995	10,979	100.1%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The SACS software is pulling in th CBEDS data that includes 2 Charter schools; KIPP Heartwood Academy CDS 43 69369 0106633 0628 and Alpha: Blanca Alvardo Middle CDS 43 69369 0125526 1375. The enrollment for these two Charters should NOT be included with the District's Enrollment. (A Change Order was faxed to the CDE on 6/14/2013 regarding this situation.)

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)	6,419.48	6,520.48	6,637.48	6,783.48
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)	4,989.73	5,281.78	5,376.56	5,494.82
d. Prior Year Funded BRL per ADA		4,989.73	5,281.78	5,376.56
e. Difference (Step 1c minus Step 1d)		292.05	94.78	118.26
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.85%	1.79%	2.20%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	12,051.85	11,375.11	11,375.11	10,995.18
b. Prior Year Revenue Limit (Funded) ADA		12,051.85	11,375.11	11,375.11
c. Difference (Step 2a minus Step 2b)		(676.74)	0.00	(379.93)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-5.62%	0.00%	-3.34%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.23%	1.79%	-1.14%
Revenue Limit Standard (Step 3, plus/minus 1%):		**-.77% to 1.23%**	**.79% to 2.79%**	**-2.14% to -.14%**

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)	24,664,135.00	24,664,135.00	24,664,135.00	24,664,135.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	63,697,324.00	63,557,255.00	64,643,791.00	63,895,603.00
District's Projected Change in Revenue Limit:		-0.22%	1.71%	-1.16%
Revenue Limit Standard:		**-.77% to 1.23%**	**.79% to 2.79%**	**-2.14% to -.14%**
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)	64,542,317.97	70,474,000.80	91.6%
Second Prior Year (2011-12)	63,807,908.08	70,743,893.01	90.2%
First Prior Year (2012-13)	64,220,002.45	70,726,007.80	90.8%
		Historical Average Ratio:	90.9%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**87.9% to 93.9%**	**87.9% to 93.9%**	**87.9% to 93.9%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2013-14)	60,792,312.13	66,326,036.75	91.7%	Met
1st Subsequent Year (2014-15)	60,804,943.85	66,471,099.85	91.5%	Met
2nd Subsequent Year (2015-16)	60,270,675.32	65,881,362.32	91.5%	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):	0.23%	1.79%	-1.14%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.77% to 10.23%**	**-8.21% to 11.79%**	**-11.14% to 8.86%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.77% to 5.23%	-3.21% to 6.79%	-6.14% to 3.86%

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)	8,677,557.05		
Budget Year (2013-14)	7,081,378.00	-18.39%	Yes
1st Subsequent Year (2014-15)	7,081,378.00	0.00%	No
2nd Subsequent Year (2015-16)	7,081,378.00	0.00%	No

Explanation: (required if Yes)
12-13 Revenues include the prior years deferred revenue. The budget year only contains the expected allocations for 2013-14.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	25,987,490.00		
Budget Year (2013-14)	26,174,433.00	0.72%	No
1st Subsequent Year (2014-15)	26,038,446.00	-0.52%	No
2nd Subsequent Year (2015-16)	25,914,509.00	-0.48%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	6,159,306.14		
Budget Year (2013-14)	5,632,773.00	-8.55%	Yes
1st Subsequent Year (2014-15)	5,628,893.00	-0.07%	No
2nd Subsequent Year (2015-16)	2,120,894.00	-62.32%	Yes

Explanation: (required if Yes)
12-13 contains one-time local donations which are not budgeted in the Budget year. The District's Parcel Tax is up at the end of 14-15, so to be conservative the district is not including the approximate $3.5 million in the 15-16 year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	5,631,930.73		
Budget Year (2013-14)	4,164,962.21	-26.05%	Yes
1st Subsequent Year (2014-15)	4,180,991.00	0.38%	No
2nd Subsequent Year (2015-16)	4,197,591.00	0.40%	No

Explanation: (required if Yes)
Loss of one-time revenues which include carryover and deferred income.

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

First Prior Year (2012-13)	13,208,457.35		
Budget Year (2013-14)	12,782,203.33	-3.23%	No
1st Subsequent Year (2014-15)	12,374,639.00	-3.19%	No
2nd Subsequent Year (2015-16)	12,294,324.00	-0.65%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2012-13)	40,824,353.19		
Budget Year (2013-14)	38,888,584.00	-4.74%	Met
1st Subsequent Year (2014-15)	38,748,717.00	-0.36%	Met
2nd Subsequent Year (2015-16)	35,116,781.00	-9.37%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2012-13)	18,840,388.08		
Budget Year (2013-14)	16,947,165.54	-10.05%	Not Met
1st Subsequent Year (2014-15)	16,555,630.00	-2.31%	Met
2nd Subsequent Year (2015-16)	16,491,915.00	-0.38%	Met

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

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

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

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

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

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

1b. STANDARD 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)

Loss of one-time revenues which include carryover and deferred income.

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

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**

		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	99,579,520.12			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	99,579,520.12	995,795.20	2,372,918.00	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)	3,267,386.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	12,638,840.14		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		0.00	0.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		10,611,436.18	10,081,548.38
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.39)	(0.39)	(0.73)
f. Available Reserves (Lines 1a through 1e)	15,906,225.75	10,611,435.79	10,081,547.65
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	108,912,871.14	107,391,158.12	107,195,249.27
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)	108,912,871.14	107,391,158.12	107,195,249.27
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	14.6%	9.9%	9.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.9%**	**3.3%**	**3.1%**

[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)	160,514.24	70,474,000.80	N/A	Met
Second Prior Year (2011-12)	(2,073,054.96)	70,743,893.01	2.9%	Met
First Prior Year (2012-13)	(3,751,622.80)	70,726,007.80	5.3%	Not Met
Budget Year (2013-14) (Information only)	765,368.25	66,326,036.75		

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)

The District has already implement staffing changes to curb the deficit spending that has occurred in the last 2 years. For example K-3 class size will increase to 21:1 from 20:1.

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): 11,270

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)	13,693,724.91	15,765,711.90	N/A	Met
Second Prior Year (2011-12)	15,663,963.00	15,926,226.14	N/A	Met
First Prior Year (2012-13)	12,378,729.78	13,853,171.18	N/A	Met
Budget Year (2013-14) (Information only)	10,101,548.38			

[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):	11,270	11,375	10,995
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		

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)	99,579,520.12	99,721,897.85	99,450,246.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	99,579,520.12	99,721,897.85	99,450,246.32
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,987,385.60	2,991,656.94	2,983,507.39
6. Reserve Standard - by Amount ($63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**2,987,385.60**	**2,991,656.94**	**2,983,507.39**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,866,916.63	12,119,984.33	9,264,894.94
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)	(1.14)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,866,915.49	12,119,984.33	9,264,894.94
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.91%	12.15%	9.32%
District's Reserve Standard (Section 10B, Line 7):	**2,987,385.60**	**2,991,656.94**	**2,983,507.39**
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:

The District has a Parcel Tax that will expire at the end of 2014-15, which is approximately $3.5M. The revenue is NOT included in the 15-16 year.

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)	(12,409,851.00)			
Budget Year (2013-14)	(12,909,189.00)	499,338.00	4.0%	Met
1st Subsequent Year (2014-15)	(13,077,836.00)	168,647.00	1.3%	Met
2nd Subsequent Year (2015-16)	(13,213,687.00)	135,851.00	1.0%	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)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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	1	Fund 01	Fund 01 743X	64,389
Certificates of Participation	13	Federal QSCB Funds/General Fund	Bonds Fund 21 743X	28,000,000
General Obligation Bonds	3 to 21	Fund 51 86XX	Fund 51 7XXX	72,195,240
Supp Early Retirement Program	1 to 2	Fund 01	Fund 01 390X	481,079
State School Building Loans				
Compensated Absences		Fund 01	Fund 01 2XXX	101,509
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	98,678	65,785		
Certificates of Participation	1,522,000	1,522,000	4,522,000	1,367,000
General Obligation Bonds	6,740,720	6,191,812	6,359,282	6,787,908
Supp Early Retirement Program	856,980	359,387	121,692	
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	9,218,378	8,138,984	11,002,974	8,154,908
Has total annual payment increased over prior year (2012-13)?		**No**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In 14-15 there is a principal payment of $3M required.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

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)	36,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	

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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	9,000.00	9,000.00	9,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	9,000.00	9,000.00	9,000.00
d. Number of retirees receiving OPEB benefits	1	1	1

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

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

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

   Yes

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

   The District is self-insured for their Blue Cross medical and their dental plan.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	587,659.00
b. Unfunded liability for self-insurance programs	0.00

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	16,274,740.00	15,175,746.00	15,277,350.00
b. Amount contributed (funded) for self-insurance programs	16,313,634.00	14,986,742.00	14,986,742.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	662.3	617.1	602.1	585.1

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 486,703

	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	8,551,158	9,320,762	10,159,631
3. Percent of H&W cost paid by employer	84.3%	77.3%	70.9%
4. Percent projected change in H&W cost over prior year		9.0%	9.0%

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	486,702	431,702	376,702
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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	317.4	311.4	311.4	311.4

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 153,145

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

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	4,578,572	4,990,643	5,439,801
3. Percent of H&W cost paid by employer	76.1%	69.8%	64.0%
4. Percent projected change in H&W cost over prior year		9.0%	9.0%

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	153,145	153,145	153,145
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	65.0	66.3	66.3	66.3

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 84,620

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	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?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments: (optional)

Both the Superintendent and the CBO were employed by the District in the 2012-13 school year.

End of School District Budget Criteria and Standards Review

TECHNICAL REVIEW CHECKLIST

SACS2013 Financial Reporting Software - 2013.1.0
6/15/2013 3:30:42 PM

43-69369-0000000

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

Alum Rock Union Elementary

Santa Clara 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
6/15/2013 4:22:07 PM

43-69369-0000000

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

Alum Rock Union Elementary

Santa Clara 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

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of $1,000 by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE	
01	3010	9500	-15,289.27	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.
01	6010	9500	-6,400.00	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.
01	6300	9500	-2,614.98	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.
01	7090	9500	-3,496.04	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.
01	7400	9500	-5,064.50	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.
01	9010	9500	-4,742.84	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.
13	5310	9500	-130,941.67	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.
21	9010	9500	-27,806.78	
Explanation: Timing of payroll liabilities and others.				Will be cleared at closing.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.