



EAST SIDE UNION HIGH SCHOOL DISTRICT

2013 -14 ADOPTED BUDGET (RECOMMENDED)

ESTABLISHING PRIORITIES FOR RECOVERY



Prepared by: Marcus Battle, Associate Superintendent of Business Services & Operations, and Karen Poon, Director of Finance

June 27, 2013



EAST SIDE UNION HIGH SCHOOL DISTRICT

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VISION:

We provide an educational experience that enables all students to reach their highest potential.

MISSION:

Our mission, in partnership with families and community, is to educate students and prepare them for the future in a safe and engaging environment.

SUPERINTENDENT'S MESSAGE

Dear East Side Union High School District Community,

Over the years we have brought conservative budgets to the Board's approval with contingencies built in to compensate for unforeseen State actions that could arise as we wait for an enacted State budget. Our past practice has generally been to build our budget based on the Governor's May revise. This year, the Governor released his May revise which reflected modest economic growth, projected increases in 2012-13 revenues and a slight decrease in the estimated 2013-14 revenues. While we have been in a recovery from the "great recession," that recovery continues to be sluggish and depressed. The Governor's proposal includes increased funding for schools, which is primarily directed toward implementation of the landmark school finance reform called Local Control Funding Formula (LCFF). The Governor has continued to demonstrate his commitment to passing this reform that is built on correcting historical inequities and increasing flexibility. His proposal includes an increase to school funding of \$1.9 billion directed at the LCFF. In addition, the Governor has pledged one-time monies for common core implementation.

The Governor's LCFF proposal has not been without controversy and challenges. The Budget Conference Committee met and the Senate and Assembly began the process of reconciling the differences between their two spending plans. The legislative Democrats and the Governor differed on a number of key areas to which a compromise has finally been announced. The Governor is expected to sign the budget as the compromise primarily leaves the Governor's proposed LCFF intact with some revisions to the formula. The compromise also provides additional funding for common core implementation and more funding to buy-down deferrals. The changes are not expected to significantly impact ESUHSD. The district's budget currently reflects current law revenue limit funding with an allowance for a lower deficit factor to recognize the increase in funding from the LCFF. We are planning to present a 45-day revision to the budget at the August 2013 Board Meeting at which time we should have more detailed information on the changes and impact on our budget. At this time, all estimates indicate that we will see an increase to our current budget over the forecast period.

With all the sweeping changes proposed under the LCFF, our district will continue to manage programs, plan, and prioritize for the future. This landmark change to school funding coupled with increased funding from the State will provide new opportunities and unique challenges. As we begin the 2013-14 fiscal year, I am mindful of the significant reductions that have been made over the past four years to programs and staffing. One of my highest priorities in the upcoming fiscal year is to complete the district's Strategic Plan, which will provide the Board, staff, and the community with a blueprint for the future. As part of this blueprint, we will determine the district's priorities and align resources appropriately to reach our goals. I look forward to working with all of our district stakeholders, including our new Budget Advisory Committee to help us navigate through this historic funding change.

I would like to thank our Governing Board, staff, students, and stakeholders for their support as we turn the corner on one of the direst economic environments of our time.

Sincerely,


Chris D. Funk
Superintendent



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East Side Union High School District 2013-14 Adopted Budget Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the SACS Adopted Budget Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

State K- 12 Education Budget

In the Governor's January budget, the current proposition 98 minimum guarantee level of \$53.5 billion was contingent upon voter approval of the Governor's proposition 30-ballot measure. The Governor's original budget assumed that in fiscal year 2013-14, the Proposition 98 minimum guarantee would increase by 5% from \$53.5 billion to a total of \$56.2 billion. The Governor had proposed to use \$1.8 billion of the \$2.7 billion increase to "buy back" inter-year payment deferrals for K-12 schools and community colleges. In addition, the Governor had designated \$1.6 billion from the increase to implement a new school finance formula called "Local Control Funding Formula (LCFF). The Governor stated at that time that the new LCFF would replace the current revenue limit system and most categorical program funding. This would allow the allocated funds to be more flexible and could be used for any educational purpose. The Governor stated that he believes the current school finance system is "overly complex, administratively costly, and inequitably distributed."

In addition to the LCFF, the Governor's original budget had proposed the following for K-12 education:

- Cost of Living Adjustment (COLA) of 1.65% and 2.2% for FY 2013-14 and FY 2014-15, respectively;
- \$100 million increase in funding for mandates totaling \$266.6 million for FY 2013-14;
- \$1.8 billion to reduce inter-year deferrals;
- Shift responsibility for Adult education from K-12 education agencies to community colleges and provide a \$300 million block grant to community colleges for this purpose beginning in FY 2013-14;
- School facilities programs including deferred maintenance, routine restricted maintenance, and the sale of surplus property uses/restrictions would be permanently flexible;
- Proposition 39 (The California Clean Energy Jobs Act) – The Governor has designated \$400.5 million in FY 2013-14 to K-12 education for implementing energy efficient measures in construction and modernization of buildings, purchasing energy equipment, and undertaking renewable energy projects.

Legislative Approved State Budget (with Governor's May Revisions)

The \$96.3 billion state budget approved by the Legislature and on its way to the Governor maintains the overall fiscal framework proposed by the Governor in the May Revision, with a more conservative estimate of revenues, a focus on buying down debt and a \$1.1 billion reserve.

The Proposition 98 funding approved by the Legislature for 2013-14 is \$55.3 billion. This is lower than the original levels proposed by the Senate (\$56.9 billion) and Assembly (\$57.7 billion). The final budget actions for current and budget years provide additional Prop. 98 funding in the following major categories:

Local Control Funding Formula (LCFF) Implementation - \$2.1 billion for allocation to school districts, county offices of education (COEs) and charter school for first year implementation of the LCFF (more details below).

Common Core Funding - \$1.25 billion of one-time Prop 98 funds to assist schools with the implementation of Common Core Standards. The fund will be provided on a per-ADA basis to be spent over a two-year period and may be used for instructional materials, professional development and technology costs associated with implementation of Common Core instruction and assessments.

Deferral Buy-Down - \$4.25 billion to buy-down deferrals over the current and budget years.

Prop39 Energy Efficiency Funding - \$381 million in Prop 39 funds for K-12 schools and \$47 million for community colleges. The funds will be available beginning with the 2013-14 fiscal year and are expected to be available through 2017-18. Attached you will find data runs, by district, on the anticipated funding. We will be providing additional in-depth guidance on rules and compliance for these funds.

Local Control Funding Formula (LCFF)

The budget replaces the existing revenue limit and categorical funding structure with the LCFF, beginning in the 2013-14 fiscal year. The formula is comprised of a base grant, supplemental grant and concentration grant for school districts, charter schools and county offices of education. The budget assumes an eight-year phase-in to incrementally close the gap between actual funding and the target level of funding. Transition to the LCFF would be based on Prop 98 growth and provide school districts, charter schools, and county offices of education with a guarantee that no school district, charter school, or county office of education would receive less funding in 2013-14 and into the future than it did in 2012-13 relative to current law.

Economic Recovery Target (ERT) - The budget includes an ERT with the goal of restoring districts back to their 2007-08 funding levels. The ERT for each school district will be a per-pupil rate consisting of:

1. The district's undeficitated revenue limit in 2012-13 (roughly equivalent to the district's 2007-08 revenue limit) regardless of the mix of state aid and local property tax revenue that funded the revenue limit. (The ERT does not count a basic and district's "excess" local property tax revenue in the per-pupil rate)
2. Revenue limit cost-of-living adjustments for 2013-14 and each subsequent year through 2020-21 of 1.94%
3. The district's categorical funding in 2012-13, without the Control Section 12.42 categorical reductions or basic aid district "fair share" reductions, meaning categorical funding at roughly the 2007-08 level

School districts will receive the greater of the LCFF target or ERT. For the majority of school districts, the LCFF target for 2020-21 will be higher than the ERT for 2020-21. For about 230 districts, the ERT, however, will be higher. Over the next eight years, roughly 130 of these districts will receive additional payments in equal increments in excess of their LCFF entitlements to restore them to their ERT by 2020-21. Districts that have an ERT above the 90th ERT percentile will receive no additional funding in excess of the 90th percentile. Approximately 96 districts have rates above the 90th percentile (it is thought that 45 of these districts receive necessary small school funding) – more than \$14,500 per pupil. This calculation is intended to ensure that nearly all districts, with the exception of those with unusually high levels of historical per-pupil funding, are restored to their 2007-08 funding levels.

Hold Harmless – Establishes a hold harmless provision to maintain total revenue limit and categorical program funding for each district and charter school at its 2012-13 level. No COLA is applied to the hold

harmless amount. The revenue limit portion of this hold harmless will be adjusted for changes in ADA; however, the “greater of current or prior year” soft landing for declining enrollment districts is maintained.

Base Grant – The budget provides target base grant amounts per unit of average daily attendance (ADA), adjusted by grade level as follows:

- Grade K-3: \$6,845
- Grades 4-6: \$6,947
- Grades 7-8: \$7,154
- Grades 9-12: \$8,289

Statewide, the average base grant amount is increased by \$537 compared to the May Revision.

Supplemental and Concentration Grants – The supplemental grant is equal to 20% of the base grant for every pupil identified as either an English learner (EL), eligible for a free or reduced price meal (FRPM), or in foster care; and uses an “unduplicated count” meaning that pupils who fall in to more than one category are counted only once. The concentration grant is equal to 50% of the base grant for every additional pupil in the unduplicated count above the threshold of 55% of enrollment.

Grades 9-12 Augmentation – An additional 2.6% of the base grant will be provided for each unit of ADA in grades 9-12. These funds must be spent in grades 9-12 to support college and career readiness as described in the local control accountability plan (LCAP). LEAs will be required to report to the CDE any pupil level college and career readiness information approved by the SBE.

Home-to-School Transportation (HTST) and Target Instructional Improvement Grants – Caps funding for HTS and TIIG and their 2012-13 levels and continues to provide this funding to school districts currently receiving it in addition to their LCFF base grant. The budget requires that HTS funds to be spent for purposes of pupil transportation.

Categorical Programs Excluded from LCFF – The following categorical programs are not folded in the LCFF, and retain separate funding and program requirements:

- Special education
- After School Education and Safety Program
- State Preschool
- Quality Education Investment Act
- State Testing Program
- American Indian Education Centers
- Early Childhood Education Programs
- California Partnership Academies
- Agricultural Education Incentive Program
- Specialized Secondary Programs
- Foster Youth Services Programs
- Adults in Correctional Facilities

Career Technical Education – The budget prohibits county offices of education and school districts that in 2012-13 received money on behalf of, or provided funds to, any Regional Occupation Centers and Programs (ROCP) JPA from redirecting those fund to any other purpose. The budget also requires county offices of education and school districts that spent funds on ROCPs in 2012-13 to spend the same level of funding on those programs in 2013-14 and 2014-15.

Adult Education – The budget requires county offices of education and school districts that spent funds on Adult Education in 2012-13 to spend the same level of funding on those programs in 2013-14 and 2014-15. The budget also requires the Chancellor of the California Community Colleges and the California Department of Education, when funds are made available, to jointly provide 2-year planning and implementation grants to regional consortia of community college districts and school districts for the purpose of developing regional plans for adult education.

Legislative Analyst’s Office

The Legislative Analyst’s Office (LAO) reported in their overview of the Governor’s May Revision that the Governor’s administration is forecasting weaker tax collections in the coming months which will erode the vast majority of the \$4.5 billion of unexpected tax revenues collected since January. The LAO did not agree with the Governor’s view of the state’s revenue situation. As a result, the LAO forecast reflected an increase, which was \$3.2 billion higher than the Governor’s May Revision total for 2011-12, 2012-13, and 2013-14 combined. The LAO stated that the state’s fiscal condition has improved significantly, and there are a number of reasons the Legislature should adopt a cautious budgetary posture. The LAO cited that after a number of years of "boom and bust" budgeting, State fiscal leaders have the opportunity to build a budget for future years that gives the state more choices about how to build reserves in times of healthy revenue growth, prioritize future state spending, and pay off past debts. The LAO stated that given the improved fiscal forecast, they believe it is an ideal time for the Legislature to begin addressing its huge budgetary and retirement liabilities. The LAO further noted that, given various risks to the economic outlook and the state’s budgetary volatility, building larger state budget reserves in the coming years is an important priority, as doing so means there will be less necessity during future downturns to cut public spending, as occurred in recent years.

State Economy

According to the State Department of Finance (DOF), the State’s economy is on the upswing. The DOF most recent *Finance Bulletin* dated April 2013 noted that preliminary General Fund agency cash for March was \$254 million above the month’s forecast of \$5.731 billion. Year-to-date general fund revenues through April are \$5 billion above the Governor’s Budget forecast of \$59.6 billion. The Department of Finance has indicated that there are a number of factors contributing to the growth. Personal income tax (PIT) revenues through March are \$4.6 billion above forecast. Sales and Use taxes are down slightly below forecast by (\$162) million while corporate taxes and insurance are above forecast by \$189 million and \$156 million respectively. Real estate continues to be a bright spot in the California economy, with median home prices of existing, single-family homes increasing up year-over-year.

The Employment Development Department reported that California added 41,200 nonfarm jobs in February 2013. The state’s unemployment rate fell to 9.6 percent in February and represents the lowest rate in over four years. The DOF has cited these as factors that are bolstering California’s growth.

ESUHSD 2013-2014 Fiscal Overview

The 2013-14 budget was developed under revenue limit current law and reflects deficit spending (i.e. expenses exceeding revenues) over the three year forecast period. For fiscal year 2013-14, deficit spending is expected to total \$1.3 million and increase to \$7.4 million in FY 2014-15, and \$15.1 million in FY 2015-16. The district is currently estimating a (\$622k) deficit for the current fiscal year ending June 30, 2013 and an ending fund balance of \$37.5 million. The district’s reserves have been critical and have allowed the district to mitigate projected budget shortfalls and state revenue take-backs. The district’s fiscal imbalance has been a result of

on-going and continuing revenue limit take-backs by the state. This issue will be discussed in more detail below in the section titled “deficit spending.”

In light of the Governor’s FY 2013-14 budget proposal with May revisions and legislative compromise, the district has not recommended any reductions for FY 2013-14. The Governor is proposing to increase funding to K-12 education by an estimated \$2.1 billion beginning in fiscal year 2013-14. In addition to funding COLA and increasing mandated reimbursements, the Governor has introduced and the legislature has approved the new LCFF for funding K-12 education. As a result of the Governor’s and legislative actions, ESUHSD will realize increased funding beginning in FY 2013-14. An increase in funding will allow the district time to regain sound financial footing after years of fiscal uncertainty. In addition to LCFF, the Governor and legislature have agreed to new funding for common core implementation, increased funding for deferral buy-down, an economic recovery target, and a \$537 increase in the LCFF base. It is anticipated that the district will be making 45 day budget revisions which are allowed by law to reflect the new LCFF funding model. The district’s budget does reflect a continuation of bargained savings which are still subject to negotiations, transfers from other funds, and a drawdown of funds from the Other Post Employment Benefits Trust until the budget picture become clearer under LCFF. At budget adoption, the district’s unrestricted reserves total \$35 million and represent 18% of general fund expenditures. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund district operations.

In FY 2012-13, the district was impacted by several findings related to special education disproportionality, Federal EIA audit findings, and enrollment declines which have been included in our multi-year budget forecast. In relation to special education disproportionality, the district was required to set-aside 15% of special education cost totaling \$2 million over a 3 year period to address subgroup disproportionality which the California Department of Education stated must be addressed. In relation to the Federal Economic Aid Impact (EIA) program audit, the district was found to be “not in compliance” with how EIA funds were supposed to be expended. As a result, the district is required to transfer projected expenses from previously designated restricted funds to the general fund. This change will result in an increase in the district’s general fund expense by almost \$4 million over the next 3 years

In relation to enrollment, the district’s CBEDS enrollment has continued to decline as a result of outward migration and increased competition from charter schools. The district’s CBEDS enrollment was 25,760 students in FY 2009-10, and has declined to 23,686 in the current budget year. This represents a decrease of 2,084 students since FY 2009-10 and 391 less than FY 2011-12. The district had recently commissioned a demographic study to project enrollment growth for the next 10 years and based on the study’s findings, the district is projected to lose an estimated 785 students over the next 3 years. Based on the study’s findings, the district estimates a loss of \$5 million in revenue over the next 3 years.

Deficit Spending

The adopted budget does reflect a continuation of deficit spending under current law revenue limit totaling an estimated \$1.3 million for FY 13-14 \$7.4 million for FY 14-15, and \$15.1 million for FY 15-16. The total amount of deficit spending projected over the forecast period totals \$23.8 million and is \$2 million less than what was estimated at second interim. The revenue limit is expected to decline significantly once the budget is updated to reflect state budget actions. In an effort to further reduce the deficit, the district was able to realize a total of \$11.2 million in estimated savings beginning in FY 2013-14 for dental and medical plan changes, payoff of a solar loan, initiating a full benefits audit, and reducing certificated FTEs due to declining enrollment.

The district has made painstaking efforts to reduce and contain cost during the recent fiscal crisis which has not only gripped California but the nation. The district has gone through great lengths to address the loss of revenues by making over \$50 million in budgetary reductions since FY 2008-09. The district has worked collaboratively with its' unions and other stakeholders to utilize furlough days, increased health benefit co-pays, and increased class size as strategies to assist in mitigating deficit spending and reducing costs. The district's business and other operational service units have worked together to initiate a number of cost savings measures including an early retirement program which will save the district over \$2 million over a 3 year period. The district feels that many of its' early efforts to reduce expenditures have paid off in building a strong reserve and believes that this situation will be remedied once full funding is restored and deficit factors are eliminated.

In any event, the district will have to plan carefully and exercise due diligence in this new era of recovery because the district is still suffering from the impacts of declining enrollment, charter school growth, special education cost increases, and unpredictable health benefit increases. The Superintendent recently convened a budget advisory committee with the purpose of providing the Superintendent with input and advice regarding budgetary decision-making. The group has held several meeting in FY 2012-13 and is expected to resume their duties and first 2013-14 meeting in October.

Revenue Summary

Revenue Limit – Current Law

Revenue Limit (RL) funding is based mainly upon student attendance. Revenue limit funding is the dollar amount for each student that is in attendance on average during the course of the school or fiscal year and comprises a major component in determining the district's budget. The revenue limit current law funding calculation is being replaced by the Governor's new Local Control Funding Formula (LCFF). The district's projected revenue limit under current law is \$143 million for FY 2013-14.

The district's revenue limit for FY 2013-14 is expected to increase by \$3.9 million primarily as a result of a change in the deficit factor from 22.272% to 18.997%.

Revenues – Federal/Other State/Other Local

Federal Revenues

The district's Federal revenues are projected to decline slightly by \$66k in FY 2013-14 as compared the current fiscal year. Federal revenues were expected to decline higher because of Federal sequestration cuts, however, the Governor decided to back-fill the federal cut in the State budget so that district's would not be impacted.

Other State/Other Local

Other State and Local revenues are estimated to decrease by \$700k combined. The decline is primarily due to a loss in MAA carry-over revenue. The decrease was offset by increases in other State revenues for common core funding.

Contribution to Special Ed & Other Transfers

There are transfers to the general fund totaling \$8 million to provide augmentation to the district budget. In addition, special education and special education transportation expenses are projected to increase by an estimated \$2.8 million in FY 2013-14. The increase is mainly a result of recent state disproportionality audit

findings in the special education program and the addition of 14 new certificated and classified special education positions.

Expenditure Summary

The districts total estimated expenditures for FY 2013-14 totals \$201.1 million and represents an increase of \$4.6 million from the current fiscal year. The district's certificated salaries are projected to increase by almost \$2.3 million in FY 2013-14 due to step and column increase, 11 new FTEs for the new Calero High school and to address special education audit findings and compliance issues. Classified salaries are expected to increase by \$1.3 million and are primarily a result of step increases, and 13 FTEs added for special education, and the opening of Calero HS. Employee benefits are expected to increase by \$1.4 million based on the increased costs for adding 24 new FTEs. The other notable area of expenditure change was in debt service. The debt service expense is expected to decline by \$1.7 million in FY 2013-14 as a result of the district paying of an outstanding solar loan.

Ending Balance Summary

The adopted budget projects a 2012-13 ending fund balance of approximately \$38.4 million. The ending fund balance is projected to decline by \$1.3 million between FY 2012-13 and FY 2013-14. The State requires a district our size to maintain an ending reserve equal to three percent of total expenditures and other uses. In November 2011, the district's Governing Board unanimously adopted a resolution to increase the district's minimum fund balance for economic uncertainties from 3% to 6%. The increase in the district's minimum reserve reinforces the Board's commitment to being fiscally conservative during these uncertain times.

The district's projected ending fund balance by designation is as follows:

Designations

| | |
|---|---------------------|
| Revolving Cash | \$ 2,500 |
| Stores | \$ 177,138 |
| Economic Uncertainty 6% (Fd 17) | \$12,232,399 |
| Legally Restricted (Categorical) | \$ 2,844,459 |
| Undesignated - Budget Balancing Reserve – General | <u>\$21,833,081</u> |
| <u>Total Designations</u> | \$37,089,577 |

Reserve % - All Undesignated Reserves (Including Fund 17) total 17% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of budget adoption, the projected restricted general fund carry-over is \$2.844 million.

Cafeteria Fund 61/Other Funds

The FY 2013-14 budget indicates that the district's cafeteria fund is operating at full efficiency and solvency. The program is projected to operate at a slight deficit in FY 2012-13 totaling (\$52K) and is projecting an ending fund balance of \$521,000 for FY 2013-14. In FY 2011-12, the Board approved a \$500,000 allocation from the measure G bond to replace old and outdated kitchen equipment at all district sites. At this time, all identified outdated kitchen equipment has been replaced. There have been no notable changes in other district funds and programs for the 2013-14 fiscal year.

Multiyear Financial Projection

The 2013-14 Multi-Year Financial Projection (MYFP) at budget adoption reflects that the district is able to maintain its' statutory and additional board designated reserve totaling 6% throughout the forecast period under the current law revenue limit. The Governor's Local Control Funding Formula has passed the legislature and is now awaiting the Governor's signature. Once the State budget has been adopted, the district will update the adopted budget to reflect passage of the State budget with LCFF and updated budgetary assumptions. The multi-year projections are based on assumptions listed in the attached binder and include current negotiated settlements, health and benefit increases, and a continuation of furlough days and class size increases through the forecast period. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the district will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step-and-column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

Multiyear Financial Projection Summary

Multiyear Financial Projection Summary for the General Fund under Current law Revenue Limit Formula:

| Components | Base Year FY 2013-14 | FY 2014-15 | FY 2015-16 |
|---|-------------------------|-----------------------|-----------------------|
| Revenues | \$199,811,853 | \$199,306,148 | \$199,037,044 |
| Expenses | \$201,183,976 | \$206,764,863 | \$214,142,322 |
| Excess/(Deficit) | (\$1,372,123) | (\$ 7,458,715) | (\$15,105,278) |
| Net Increase(Decrease) | (\$1,372,123) | (\$ 7,458,715) | (\$15,105,278) |
| Beginning Balance | \$26,149,663 | \$24,677,540 | \$ 17,118,826 |
| Ending Balance plus Gen Res | \$37,089,577 | \$29,653,187 | \$ 14,571,456 |
| Stores & Revolving Cash | \$ 179,638 | \$ 179,638 | \$ 179,638 |
| Legally Restricted - Categorical | \$ 2,844,459 | \$ 2,133,892 | \$ 766,572 |
| Undesignated Reserve - General | \$21,833,081 | \$ 14,984,934 | \$ 1,146,976 |
| General Economic Reserve @6% (Fund 17) | \$ 12,232,399 | \$ 12,354,723 | \$ 12,478,270 |
| District Reserves | 17.01% | 13.3% | 6.44% |

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the adopted budget. This certification reflects that the district will end this year and the next two years with a positive ending fund balance. At the time of this writing, the Governor's budget package has just been approved in a compromise with the state legislature. The Governor's original budget has been updated to reflect May revisions and legislative compromises. The final budget is expected to be favorable for ESUHSD and will encompass the Governor's new LCFF. The district is planning to update the budget based upon the final state budget adoption. The budget update will be presented in August 2013 and will reflect the new School Services dashboard, increased funding based on projected increases for LCFF funding, common core implementation, and other changes and adjustments. The district has a 17% undesignated ending fund balance reserve which would be reduced to 6.4% under the budget as adopted with current law revenue limit. The district has also recommended \$8 million in one-time transfers from other funds to help preserve the districts ending fund balance until final budget number are known.

The district continues to be vigilant in managing its fiscal resources and as such, has initiated over \$50 million in budgetary reductions since FY 2008-09. The district will continue to work collaboratively with stakeholders to maintain fiscal balance and to determine fiscal priorities. The district and the Governing Board have made concerted efforts to preserve district reserves for economic uncertainties by passing a resolution in November 2011 to increase the district's minimum reserve from 3% to 6% in order to hedge against ongoing budget uncertainty. The district will continue to review and closely monitor the factors which continue to pressure the district's budget including special education costs, charter school impacts, enrollment decline, and health and benefits costs and etc.

In summary, the district will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. We believe the Governor's budget reflects a new day in California education and the Governor, legislature, citizens, and students have reason for optimism and confidence about the future. The district is once again enjoying a year of welcomed collaboration with parents, staff, and the community of East Side Union High School District as we work together to strengthen our district.

Thanks for your support.

Marcus Battle

SECTION 1

2013-14 Budget Development Assumptions

2013-14 Budget Development Assumptions

Revenue and Expenditure Assumptions

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its 2013-14 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The district’s budgetary methodology encompassed the following assumptions for developing the FY 2013-14 budget:

- The district took a zero-based budget approach whereby budget allocations were reviewed line-by-line to determine whether the expense continued to be warranted;
- The district questioned and/or validated all new requests for expenditures increases;
- The district held the line on expenses and budgetary increases to the best extent possible and all budgetary increases were reviewed on a case-by-case basis – most increases were made as a result of normal operations for employee salaries and benefit costs, for inflationary adjustments for utilities and other services, for increased costs of debt service and for new maintenance and service agreements;
- The district has requested authorization to transfer from other funds totaling \$8 million for general fund budget augmentation;
- The district provided a full engagement process on the budget and solicited input from all stakeholders including school sites, district depts., cabinet, and the community-at-large;

The financial assumptions upon which the 2013-14 budget report is based are as follows:

REVENUE HIGHLIGHTS

- Overall, total revenues are expected to increase by \$4 million over FY 2012-13;
- Cost of living allowance (COLA) is equal to 1.565% at \$120 per ADA, with a 18.997% deficit factor;
- Budget is based upon current law Revenue limit and projects an Average Daily Attendance (ADA) factor of 22,488 not including 297 for County Special Ed Program. Since the District enrollment went down, the State allows the District to use prior year ADA with the calculation of enrollment or withdrawal to the District charter schools;
- Lottery (unrestricted) income is based upon a projection of \$124 per ADA;

- Governor's newly proposed Local Control Funding Formula (LCFF) is not included in the district's planning assumptions;
- One-time revenues for Governor's proposed common core implementation at \$170 per ADA or \$3.9 million to be expended over two years are included in our assumptions;

EXPENDITURES

- Overall, expenses are expected to increase by \$4.6 million over FY 2012-13;
- District is adding a total of 22 new position which include 12 CSEA, 9 ESTA, 1 classified manager, and 2 certificated administrators for new Calero High School, special education compliance issues, and for charter school oversight;
- Previously Enacted Budget Reductions Continue; i.e. furlough days and increased class size, etc., however, furlough days have been eliminated in FY 2015-16 as a result of instructional year flexibility reverting back to current law;
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees;
- Health and Welfare benefits are budgeted at 6.38% for FY 2013-14, and 8% for the next two future years;
- Besides the electric cost savings from the solar project, other utility costs are projected to increase by 5%.

EAST SIDE UNION HIGH SCHOOL DISTRICT
2013-14 Proposed Adopted Budget
Budget Assumption

| Description | Statewide Assumptions | 2012 / 13 Est. Actual | 2013 / 14 Proposed Adopted Budget |
|--|-----------------------|--------------------------|---|
| Based on SSC Dartboard | | | |
| Statutory COLA | | 3.24% | 1.57% |
| Funded COLA | | 3.24% | 1.57% |
| Revenue Limit Deficit | | 22.272% | 18.997% |
| California CPI | | 2.30% | 2.20% |
| Lottery Per ADA | Unrestricted | \$124.00 | \$124.00 |
| | Restricted | \$30.00 | \$30.00 |
| Equalization (If Applicable) | | \$0 | \$0 |
| Enrollment (CBEDS) Projected | | 23,686 | 23,014 |
| Average Daily Attendance (ADA) Projections | | 23,069 | 22,785 |
| East Side Special Ed ADA in County Program | | 297 | 297 |
| Salary Step and Column % Increases: | | | |
| Certificated | | 1.5% | 1.5% |
| Classified | | 2.0% | 2.0% |
| Management | | 1.5% | 1.5% |
| Negotiated Salary Increases (All Employee Groups) | | | |
| Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc..) | | N/A | N/A |
| Reduce Teaching Position due to declining enrollment | | 5 furlough days | 5 furlough days - 10.0 FTEs |
| New Positions Added: | | | |
| Certificated | | | 9 |
| Classified | | | 12 |
| Administrators and Classified Manager | | | 3 |
| Benefits: | | | |
| STRS | | 8.25% | 8.25% |
| PERS | | 11.417% | 11.417% |
| PERS Reduction | | 1.603% | 1.603% |
| Medicare | | 1.45% | 1.45% |
| OASDI | | 6.20% | 6.20% |
| OPEB | | 3.36% | 3.36% |
| Workers' Comp | | 2.0713% | 1.9631% |
| Unemployment Insurance | | 1.10% | 0.05% |
| Health & Welfare Increase | | 2.20% | 6.38% |
| Operations: | | | |
| Board Election Cost | | \$ 265,785 | \$ - |
| OPEB Debt Payment | | \$ 1,944,103 | \$ 1,979,599 |
| Projected Savings: | | | |
| Renewable Energy Equip Debt Payoff Savings | | | \$ (1,823,189) |
| Full Benefits Audit Savings | | | \$ (500,000) |
| Medical Plan Changing to Tiered Rate Savings | | | \$ (450,000) |
| Shift Students from COE Program Savings | | | \$ (342,000) |
| Fund Transfer in/(out): | | | |
| Transfer from OPEB Fund (F20 / F71) | | \$ 1,000,000 | \$ 1,000,000 |
| Transfer from Adult Ed Excess Fd Balance | | \$ 1,000,000 | \$ 1,000,000 |

SECTION 2

2012-13 Estimated Actual vs.
2013-14 Adopted Budget
Comparative Analysis
(General and Restricted Funds)

| Categories | 12/13 Second Interim | | | 12/13 Estimated Actual | | | 13/14 Proposed Adopted Budget | | | Variance |
|--|----------------------|---------------------|----------------------|------------------------|---------------------|----------------------|-------------------------------|---------------------|----------------------|-----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Bud to Est. Act |
| Revenues | | | | | | | | | | |
| Revenue Limit | \$133,228,828 | \$5,807,326 | \$139,036,154 | \$133,359,053 | \$5,990,235 | \$139,349,288 | \$137,474,876 | \$6,428,499 | \$143,903,375 | \$ 4,554,087 |
| Federal | \$0 | \$11,407,221 | \$11,407,221 | \$0 | \$11,218,820 | \$11,218,820 | \$0 | \$11,285,566 | \$11,285,566 | \$ 66,746 |
| Other State | \$23,412,333 | \$7,664,986 | \$31,077,319 | \$23,697,081 | \$7,762,424 | \$31,459,505 | \$25,900,984 | \$7,445,197 | \$33,346,181 | \$ 1,886,676 |
| Local | \$4,223,044 | \$7,515,989 | \$11,739,033 | \$4,228,844 | \$7,647,529 | \$11,876,373 | \$4,248,118 | \$5,028,613 | \$9,276,731 | \$ (2,599,642) |
| Transfer from OPEB, Adult Ed & Self Ins. | \$4,000,000 | | \$4,000,000 | \$2,000,000 | | \$2,000,000 | \$2,000,000 | | \$2,000,000 | \$ - |
| Contrib to Special Ed. & Other Transfer | (\$27,074,668) | \$27,074,668 | \$0 | (\$26,098,088) | \$26,098,088 | \$0 | (\$28,788,316) | \$28,788,316 | \$0 | \$ - |
| Total Revenues | \$137,789,537 | \$59,470,190 | \$197,259,727 | \$137,186,890 | \$58,717,096 | \$195,903,986 | \$140,835,662 | \$58,976,191 | \$199,811,853 | \$ 3,907,867 |
| Expenditures | | | | | | | | | | |
| Certificated Salaries | \$77,767,396 | \$19,572,753 | \$97,340,149 | \$77,731,993 | \$18,479,661 | \$96,211,654 | \$79,943,022 | \$18,572,898 | \$98,515,920 | \$ 2,304,266 |
| Classified Salaries | \$13,032,887 | \$11,061,578 | \$24,094,465 | \$12,892,812 | \$11,034,994 | \$23,927,806 | \$14,205,043 | \$11,075,901 | \$25,280,944 | \$ 1,353,138 |
| Employee Benefits | \$38,586,485 | \$14,341,557 | \$52,928,042 | \$38,324,001 | \$14,079,394 | \$52,403,395 | \$39,467,074 | \$14,393,602 | \$53,860,676 | \$ 1,457,281 |
| Books & Supplies | \$1,312,021 | \$2,812,905 | \$4,124,926 | \$1,234,468 | \$2,925,968 | \$4,160,436 | \$1,414,330 | \$3,412,842 | \$4,827,172 | \$ 666,736 |
| Operation & Contracted Services | \$7,684,588 | \$8,925,257 | \$16,609,845 | \$7,704,923 | \$8,356,705 | \$16,061,628 | \$8,252,075 | \$8,615,496 | \$16,867,571 | \$ 805,943 |
| Capital Outlay | \$21,351 | \$10,000 | \$31,351 | \$21,351 | \$32,779 | \$54,130 | \$5,000 | \$29,362 | \$34,362 | \$ (19,768) |
| Other Outgo | \$334,000 | \$116,518 | \$450,518 | \$334,000 | \$110,034 | \$444,034 | \$324,235 | \$101,518 | \$425,753 | \$ (18,281) |
| Direct Support/Indirect Costs | (\$2,868,166) | \$2,354,124 | (\$514,042) | (\$2,736,009) | \$2,235,942 | (\$500,067) | (\$3,566,621) | \$2,958,600 | (\$608,021) | \$ (107,954) |
| Debt Services | \$3,763,864 | | \$3,763,864 | \$3,763,864 | | \$3,763,864 | \$1,979,599 | | \$1,979,599 | \$ (1,784,265) |
| Total Expenditures | \$139,634,426 | \$59,194,692 | \$198,829,118 | \$139,271,403 | \$57,255,477 | \$196,526,880 | \$142,023,757 | \$59,160,219 | \$201,183,976 | \$ 4,657,096 |
| Total General Fund Expenditures | \$139,634,426 | \$59,194,692 | \$198,829,118 | \$139,271,403 | \$57,255,477 | \$196,526,880 | \$142,023,757 | \$59,160,219 | \$201,183,976 | \$ 4,657,096 |
| Net Increase/Decrease to Fund Balance | (\$1,844,889) | \$275,498 | (\$1,569,391) | (\$2,084,513) | \$1,461,619 | (\$622,894) | (\$1,188,095) | (\$184,028) | (\$1,372,123) | \$ (749,229) |
| Other Sources / Uses | (\$100,000) | \$0 | (\$100,000) | (\$100,000) | \$0 | (\$100,000) | (\$100,000) | \$0 | (\$100,000) | \$ - |
| Beginning Balance | \$25,858,105 | \$1,566,867 | \$27,424,972 | \$25,858,105 | \$1,566,867 | \$27,424,972 | \$23,121,177 | \$3,028,486 | \$26,149,663 | (\$1,275,309) |
| Prior Year Stores Adjustment | | | | | | | | | | \$ - |
| Site Clearing Account Adjust to Restr Fd | (\$552,415) | | (\$552,415) | (\$552,415) | | (\$552,415) | | | \$0 | \$ 552,415 |
| Audit Adjustment | | | \$0 | | | \$0 | | | \$0 | \$ - |
| Ending Balance Before Reserve | \$23,360,801 | \$1,842,365 | \$25,203,166 | \$23,121,177 | \$3,028,486 | \$26,149,663 | \$21,833,082 | \$2,844,459 | \$24,677,540 | \$ (1,472,123) |
| Revolving Cash | \$2,500 | | \$2,500 | \$2,500 | | \$2,500 | \$2,500 | | \$2,500 | \$ - |
| Stores | \$177,138 | | \$177,138 | \$177,138 | | \$177,138 | \$177,138 | | \$177,138 | \$ - |
| Ending Balance with Reserve | \$23,540,439 | \$1,842,365 | \$25,382,804 | \$23,300,815 | \$3,028,486 | \$26,329,301 | \$22,012,720 | \$2,844,459 | \$24,857,178 | \$ (1,472,123) |
| Site Clearing Account Carryovers | | | | | | | | | | \$ - |
| Site & Misc Carryovers | | | | | | | | | | \$ - |
| Net Ending Balance | \$23,540,439 | \$1,842,365 | \$25,382,804 | \$23,300,815 | \$3,028,486 | \$26,329,301 | \$22,012,720 | \$2,844,459 | \$24,857,178 | \$ (1,472,123) |
| General Reserve F/17 | \$12,177,399 | | \$12,177,399 | \$12,157,399 | | \$12,157,399 | \$12,232,399 | | \$12,232,399 | \$ 75,000 |
| Ending Balance plus Gen Reserve | \$35,717,838 | \$1,842,365 | \$37,560,203 | \$35,458,214 | \$3,028,486 | \$38,486,700 | \$34,245,119 | \$2,844,459 | \$37,089,577 | \$ (1,397,123) |

| Categories | 12/13 Second Interim | | | 12/13 Estimated Actual | | |
|--|----------------------|--------------------|---------------------|------------------------|--------------------|---------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| District Revolving Cash | \$2,500 | | \$2,500 | \$2,500 | | \$2,500 |
| District Warehouse Stores | \$177,138 | | \$177,138 | \$177,138 | | \$177,138 |
| Site Projected Carryover | \$500,000 | | \$500,000 | \$500,000 | | \$500,000 |
| Reserve for Balancing Multi-Year Proj. | \$22,860,801 | | \$22,860,801 | \$22,621,177 | | \$22,621,177 |
| Restricted Categorical Programs: | | | | | | |
| Medical Reimbursement | | \$124,032 | \$124,032 | | \$502,799 | \$502,799 |
| Restricted Lottery | | \$649,513 | \$649,513 | | \$584,933 | \$584,933 |
| EIA | | \$908,915 | \$908,915 | | \$1,915,576 | \$1,915,576 |
| Restricted Routine Maintenance | | \$159,905 | \$159,905 | | \$25,178 | \$25,178 |
| Gen Reserve F17-Econ Uncertainty | \$12,177,399 | | \$12,177,399 | \$12,157,399 | | \$12,157,399 |
| Ending Balance plus Gen Reserve | \$35,717,838 | \$1,842,365 | \$37,560,203 | \$35,458,214 | \$3,028,486 | \$38,486,700 |

| Categories | 2012/13 Second Interim | | | 2012/13 Estimated Actual | | | 2013/14 Proposed Adopted Budget | | | Variance |
|--|------------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|---------------------------------|----------------------|----------------------|---------------------|
| | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined | |
| Revenues | | | | | | | | | | |
| Revenue Limit | \$ - | \$ 5,807,326 | \$ 5,807,326 | \$ - | \$ 5,990,235 | \$ 5,990,235 | \$ - | \$ 6,428,499 | \$ 6,428,499 | \$ 438,264 |
| Federal | \$ 6,948,257 | \$ 4,458,964 | \$ 11,407,221 | \$ 7,330,856 | \$ 3,887,964 | \$ 11,218,820 | \$ 6,892,305 | \$ 4,393,261 | \$ 11,285,566 | \$ 66,746 |
| Other State | \$ 6,303,777 | \$ 1,361,209 | \$ 7,664,986 | \$ 6,401,215 | \$ 1,361,209 | \$ 7,762,424 | \$ 6,039,348 | \$ 1,405,849 | \$ 7,445,197 | \$ (317,227) |
| Local | \$ 6,365,401 | \$ 1,150,588 | \$ 7,515,989 | \$ 6,496,941 | \$ 1,150,588 | \$ 7,647,529 | \$ 4,058,511 | \$ 970,102 | \$ 5,028,613 | \$ (2,618,916) |
| Interfund Transfers | \$ 9,671,197 | \$ 17,403,471 | \$ 27,074,668 | \$ 9,444,622 | \$ 16,653,466 | \$ 26,098,088 | \$ 10,150,000 | \$ 18,638,316 | \$ 28,788,316 | \$ 2,690,228 |
| Total Revenues | \$ 29,288,632 | \$ 30,181,558 | \$ 59,470,190 | \$ 29,673,634 | \$ 29,043,462 | \$ 58,717,096 | \$ 27,140,164 | \$ 31,836,027 | \$ 58,976,191 | \$ 259,095 |
| Expenditures | | | | | | | | | | |
| Certificated Salaries | \$ 7,989,401 | \$ 11,583,352 | \$ 19,572,753 | \$ 7,117,591 | \$ 11,362,070 | \$ 18,479,661 | \$ 6,236,068 | \$ 12,336,830 | \$ 18,572,898 | \$ 93,237 |
| Classified Salaries | \$ 6,668,745 | \$ 4,392,833 | \$ 11,061,578 | \$ 6,717,619 | \$ 4,317,375 | \$ 11,034,994 | \$ 6,417,683 | \$ 4,658,218 | \$ 11,075,901 | \$ 40,907 |
| Employee Benefits | \$ 6,162,438 | \$ 8,179,119 | \$ 14,341,557 | \$ 5,953,236 | \$ 8,126,158 | \$ 14,079,394 | \$ 5,555,873 | \$ 8,837,729 | \$ 14,393,602 | \$ 314,208 |
| Books & Supplies | \$ 2,713,020 | \$ 99,885 | \$ 2,812,905 | \$ 2,841,290 | \$ 84,678 | \$ 2,925,968 | \$ 3,246,056 | \$ 166,786 | \$ 3,412,842 | \$ 486,874 |
| Operation & Contracted Services | \$ 4,439,274 | \$ 4,485,983 | \$ 8,925,257 | \$ 4,598,207 | \$ 3,758,498 | \$ 8,356,705 | \$ 4,610,479 | \$ 4,005,017 | \$ 8,615,496 | \$ 258,791 |
| Capital Outlay | \$ 10,000 | \$ - | \$ 10,000 | \$ 32,779 | \$ - | \$ 32,779 | \$ 29,362 | \$ - | \$ 29,362 | \$ (3,417) |
| Other Outgo | \$ - | \$ 116,518 | \$ 116,518 | \$ - | \$ 110,034 | \$ 110,034 | \$ - | \$ 101,518 | \$ 101,518 | \$ (8,516) |
| Direct Support/Indirect Costs | \$ 1,030,256 | \$ 1,323,868 | \$ 2,354,124 | \$ 951,293 | \$ 1,284,649 | \$ 2,235,942 | \$ 1,228,671 | \$ 1,729,929 | \$ 2,958,600 | \$ 722,658 |
| Total Expenditures | \$ 29,013,134 | \$ 30,181,558 | \$ 59,194,692 | \$ 28,212,015 | \$ 29,043,462 | \$ 57,255,477 | \$ 27,324,192 | \$ 31,836,027 | \$ 59,160,219 | \$ 1,904,742 |
| Other Sources/Uses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total General Fund Expenditures | \$ 29,013,134 | \$ 30,181,558 | \$ 59,194,692 | \$ 28,212,015 | \$ 29,043,462 | \$ 57,255,477 | \$ 27,324,192 | \$ 31,836,027 | \$ 59,160,219 | \$ 1,904,742 |
| Net Increase/Decrease to Fund Balance | \$ 275,498 | \$ - | \$ 275,498 | \$ 1,461,619 | \$ - | \$ 1,461,619 | \$ (184,028) | \$ 0 | \$ (184,028) | \$ (1,645,647) |
| BEGINNING BALANCE | \$ 1,566,867 | \$ (0) | \$ 1,566,868 | \$ 1,566,867 | \$ 0 | \$ 1,566,868 | \$ 3,028,486 | \$ 0 | \$ 3,028,487 | \$ 1,461,619 |
| Net Change | \$ 275,498 | \$ - | \$ 275,498 | \$ 1,461,619 | \$ - | \$ 1,461,619 | \$ (184,028) | \$ 0 | \$ (184,028) | \$ (1,645,647) |
| Audit Adjustment | | | | | | | | | | |
| ENDING BALANCE | \$ 1,842,365 | \$ (0) | \$ 1,842,366 | \$ 3,028,486 | \$ 0 | \$ 3,028,487 | \$ 2,844,458 | \$ (0) | \$ 2,844,459 | \$ (184,028) |
| Carry-overs | | | \$ - | | | \$ - | | | \$ - | \$ - |
| NET ENDING BALANCE | \$ 1,842,365 | \$ (0) | \$ 1,842,366 | \$ 3,028,486 | \$ 0 | \$ 3,028,487 | \$ 2,844,458 | \$ (0) | \$ 2,844,459 | \$ (184,028) |

SECTION 3

2013/14 – 2015/16 Enrollment
Projections and Average Daily
Attendance Update

East Side Union High School District
Enrollment/ADA Projections Through 2015/16

| Fiscal Year | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---------------------------------|-------------------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| Grade Level | CBEDS Enrollment | | | | | | | |
| | Actual | Actual | Actual | Actual | Actual | Projected | Projected | Projected |
| 9 | 6,177 | 6,180 | 5,930 | 5,962 | 5674 | 5672 | 5904 | 5597 |
| 10 | 6,303 | 6,404 | 6,056 | 5,933 | 5961 | 5686 | 5684 | 5916 |
| 11 | 6,281 | 6,575 | 6,129 | 6,019 | 5856 | 5859 | 5588 | 5586 |
| 12 | 6,375 | 6,457 | 6,101 | 5,992 | 6009 | 5612 | 5671 | 5410 |
| Independent Study | | | | | | | | |
| Post Seniors | 103 | 93 | 122 | 122 | 124 | 120 | 120 | 120 |
| NPS | 44 | 51 | 47 | 49 | 62 | 65 | 65 | 65 |
| Total CBEDS Enrollment | 25,283 | 25,760 | 24,385 | 24,077 | 23,686 | 23,014 | 23,032 | 22,694 |
| Net Projected Enrollment | | | | | | 23,014 | 23,032 | 22,694 |
| Projected P2 ADA | 23,558 | 23,632 | 23,159 | 22,797 | 22,515 | 21,852 | 21,869 | 21,549 |
| Enrollment to ADA % | 93.18% | 91.74% | 94.97% | 94.68% | 95.05% | 94.95% | 94.95% | 94.95% |

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.31%** of CBEDS enrollment.

SECTION 4

2013/14 – 2015/16 Multi-Year Budget Assumptions and Budget Forecast

EAST SIDE UNION HIGH SCHOOL DISTRICT
2013-14 Proposed Adopted Budget
Multi-Year Budget Assumption

| Description | Statewide Assumptions | 2013 / 14 Proposed Adopted Budget | 2014/15 Project YR 1 | 2015/16 Project YR 2 |
|---|-----------------------|-----------------------------------|----------------------|--------------------------------|
| Based on SSC Dartboard | | | | |
| Statutory COLA | | 1.57% | 1.80% | 2.20% |
| Funded COLA | | 1.57% | 1.80% | 2.20% |
| Revenue Limit Deficit | | 18.997% | 18.997% | 18.997% |
| California CPI | | 2.20% | 2.30% | 2.50% |
| Lottery Per ADA | Unrestricted | \$124.00 | \$124.00 | \$124.00 |
| | Restricted | \$30.00 | \$30.00 | \$30.00 |
| Equalization (If Applicable) | | \$0 | \$0 | \$0 |
| Enrollment (CBEDS) Projected | | 23,014 | 23,032 | 22,694 |
| Average Daily Attendance (ADA) Projections | | 22,785 | 22,169 | 21,849 |
| East Side Special Ed ADA in County Program | | 297 | 297 | 297 |
| Salary Step and Column % Increases: | | | | |
| Certificated | | 1.5% | 1.5% | 1.5% |
| Classified | | 2.0% | 2.0% | 2.0% |
| Management | | 1.5% | 1.5% | 1.5% |
| Negotiated Salary Increases (All Employee Groups) | | | | |
| Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc.) | | N/A | N/A | N/A |
| Reduce Teaching Position due to declining enrollment | | 5 furlough days - 10.0 FTEs | 5 furlough days | No furlough day - 10.4 FTEs |
| New Positions Added: | | | | |
| Certificated | | 9 | | |
| Classified | | 12 | | |
| Administrators and Classified Manager | | 3 | | |
| Benefits: | | | | |
| STRS | | 8.25% | 8.25% | 8.25% |
| PERS | | 11.417% | 11.417% | 11.417% |
| PERS Reduction | | 1.603% | 1.603% | 1.603% |
| Medicare | | 1.45% | 1.45% | 1.45% |
| OASDI | | 6.20% | 6.20% | 6.20% |
| OPEB | | 3.36% | 3.36% | 3.36% |
| Workers' Comp | | 1.9631% | 1.9631% | 1.9631% |
| Unemployment Insurance | | 0.05% | 0.05% | 0.05% |
| Health & Welfare Increase | | 6.38% | 8% | 8% |
| Operations: | | | | |
| Board Election Cost | | \$ - | \$ 285,000 | \$ 285,000 |
| OPEB Debt Payment | | \$ 1,979,599 | \$ 2,022,505 | \$ 2,062,303 |
| Projected Savings: | | | | |
| Renewable Energy Equip Debt Payoff Savings | | \$ (1,823,189) | \$ (1,867,814) | \$ (1,914,637) |
| Full Benefits Audit Savings | | \$ (500,000) | \$ (500,000) | \$ (500,000) |
| Medical Plan Changing to Tiered Rate Savings | | \$ (450,000) | \$ (450,000) | \$ (450,000) |
| Shift Students from COE Program Savings | | \$ (342,000) | \$ (342,000) | \$ (342,000) |
| Fund Transfer in/(out): | | | | |
| Transfer from OPEB Fund (F20 / F71) | | \$ 1,000,000 | \$ 2,000,000 | \$ 2,000,000 |
| Transfer from Adult Ed Excess Fd Balance | | \$ 1,000,000 | | |
| Transfer from Self-Insurance Fund (F67) | | | | \$ 2,000,000 |

| Categories | 13/14 Proposed Adopted Budget | | | 14/15 Projection | | | 15/16 Projection | | |
|--|-------------------------------|---------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Revenues | | | | | | | | | |
| Revenue Limit | \$137,474,876 | \$6,428,499 | \$143,903,375 | \$135,938,895 | \$6,544,212 | \$142,483,107 | \$136,800,835 | \$6,688,185 | \$143,489,020 |
| Federal | \$0 | \$11,285,566 | \$11,285,566 | \$0 | \$11,623,381 | \$11,623,381 | \$0 | \$11,023,381 | \$11,023,381 |
| Other State | \$25,900,984 | \$7,445,197 | \$33,346,181 | \$26,258,422 | \$7,464,507 | \$33,722,929 | \$24,731,473 | \$7,549,940 | \$32,281,413 |
| Local | \$4,248,118 | \$5,028,613 | \$9,276,731 | \$4,248,118 | \$5,228,613 | \$9,476,731 | \$2,814,618 | \$5,428,613 | \$8,243,231 |
| Transfer from OPEB, Adult Ed & Self Ins. | \$2,000,000 | | \$2,000,000 | \$2,000,000 | | \$2,000,000 | \$4,000,000 | | \$4,000,000 |
| Contrib to Special Ed. & Other Transfer | (\$28,788,316) | \$28,788,316 | \$0 | (\$28,650,965) | \$28,650,965 | \$0 | (\$29,913,124) | \$29,913,124 | \$0 |
| Total Revenues | \$140,835,662 | \$58,976,191 | \$199,811,853 | \$139,794,470 | \$59,511,678 | \$199,306,148 | \$138,433,802 | \$60,603,243 | \$199,037,044 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | \$79,943,022 | \$18,572,898 | \$98,515,920 | \$81,142,167 | \$18,851,492 | \$99,993,659 | \$83,774,990 | \$19,319,748 | \$103,094,738 |
| Classified Salaries | \$14,205,043 | \$11,075,901 | \$25,280,944 | \$14,489,144 | \$11,220,664 | \$25,709,808 | \$15,010,487 | \$11,672,542 | \$26,683,029 |
| Employee Benefits | \$39,467,074 | \$14,393,602 | \$53,860,676 | \$41,764,629 | \$15,189,277 | \$56,953,905 | \$44,238,903 | \$16,062,541 | \$60,301,444 |
| Books & Supplies | \$1,414,330 | \$3,412,842 | \$4,827,172 | \$1,414,330 | \$3,412,842 | \$4,827,172 | \$1,414,330 | \$3,347,989 | \$4,762,319 |
| Operation & Contracted Services | \$8,252,075 | \$8,615,496 | \$16,867,571 | \$8,773,812 | \$8,615,496 | \$17,389,308 | \$8,824,488 | \$8,545,496 | \$17,369,984 |
| Capital Outlay | \$5,000 | \$29,362 | \$34,362 | \$5,000 | \$29,362 | \$34,362 | \$5,000 | \$29,362 | \$34,362 |
| Other Outgo | \$324,235 | \$101,518 | \$425,753 | \$324,235 | \$101,518 | \$425,753 | \$324,235 | \$101,518 | \$425,753 |
| Direct Support/Indirect Costs | (\$3,566,621) | \$2,958,600 | (\$608,021) | (\$3,393,204) | \$2,801,594 | (\$591,610) | (\$3,482,977) | \$2,891,367 | (\$591,610) |
| Debt Services | \$1,979,599 | | \$1,979,599 | \$2,022,505 | | \$2,022,505 | \$2,062,303 | | \$2,062,303 |
| Total Expenditures | \$142,023,757 | \$59,160,219 | \$201,183,976 | \$146,542,619 | \$60,222,244 | \$206,764,863 | \$152,171,759 | \$61,970,563 | \$214,142,322 |
| Total General Fund Expenditures | \$142,023,757 | \$59,160,219 | \$201,183,976 | \$146,542,619 | \$60,222,244 | \$206,764,863 | \$152,171,759 | \$61,970,563 | \$214,142,322 |
| Net Increase/Decrease to Fund Balance | (\$1,188,095) | (\$184,028) | (\$1,372,123) | (\$6,748,148) | (\$710,566) | (\$7,458,715) | (\$13,737,958) | (\$1,367,320) | (\$15,105,278) |
| Other Sources / Uses | (\$100,000) | \$0 | (\$100,000) | (\$100,000) | \$0 | (\$100,000) | (\$100,000) | \$0 | (\$100,000) |
| Beginning Balance | \$23,121,177 | \$3,028,486 | \$26,149,663 | \$21,833,082 | \$2,844,459 | \$24,677,540 | \$14,984,933 | \$2,133,892 | \$17,118,826 |
| Prior Year Stores Adjustment | | | | | | | | | |
| Site Clearing Account Adjust to Restr Fd | | | \$0 | | | \$0 | | | \$0 |
| Audit Adjustment | | | \$0 | | | \$0 | | | \$0 |
| Ending Balance Before Reserve | \$21,833,082 | \$2,844,459 | \$24,677,540 | \$14,984,933 | \$2,133,892 | \$17,118,826 | \$1,146,976 | \$766,572 | \$1,913,548 |
| Revolving Cash | \$2,500 | | \$2,500 | \$2,500 | | \$2,500 | \$2,500 | | \$2,500 |
| Stores | \$177,138 | | \$177,138 | \$177,138 | | \$177,138 | \$177,138 | | \$177,138 |
| Ending Balance with Reserve | \$22,012,720 | \$2,844,459 | \$24,857,178 | \$15,164,571 | \$2,133,892 | \$17,298,464 | \$1,326,614 | \$766,572 | \$2,093,186 |
| Site & Misc Carryovers | | | | | | | | | |
| Net Ending Balance | \$22,012,720 | \$2,844,459 | \$24,857,178 | \$15,164,571 | \$2,133,892 | \$17,298,464 | \$1,326,614 | \$766,572 | \$2,093,186 |
| General Reserve F/17 | \$12,232,399 | | \$12,232,399 | \$12,354,723 | | \$12,354,723 | \$12,478,270 | | \$12,478,270 |
| Ending Balance plus Gen Reserve | \$34,245,119 | \$2,844,459 | \$37,089,577 | \$27,519,294 | \$2,133,892 | \$29,653,187 | \$13,804,884 | \$766,572 | \$14,571,456 |

Note: Ending Fund Balance includes Employee Vacation Liabilities of \$3,147,100

17.01%

13.30%

6.44%

| Categories | 13/14 Proposed Adopted Budget | | | 14/15 Projection | | | 15/16 Projection | | |
|--|-------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|---------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| District Revolving Cash | \$2,500 | | \$2,500 | \$2,500 | | \$2,500 | \$2,500 | | \$2,500 |
| District Warehouse Stores | \$177,138 | | \$177,138 | \$177,138 | | \$177,138 | \$177,138 | | \$177,138 |
| Site Projected Carryover | \$500,000 | | \$500,000 | \$500,000 | | \$500,000 | \$500,000 | | \$500,000 |
| Reserve for Balancing Multi-Year Proj. | \$21,333,082 | | \$21,333,082 | \$14,484,933 | | \$14,484,933 | \$646,976 | | \$646,976 |
| Restricted Categorical Programs: | | | | | | | | | |
| Medical Reimbursement | | \$729,525 | \$729,525 | | \$600,000 | \$600,000 | | \$350,000 | \$350,000 |
| Restricted Lottery | | \$411,187 | \$411,187 | | \$200,000 | \$200,000 | | \$0 | \$0 |
| EIA | | \$1,703,571 | \$1,703,571 | | \$1,333,892 | \$1,333,892 | | \$416,572 | \$416,572 |
| Restricted Routine Maintenance | | \$176 | \$176 | | | \$0 | | | \$0 |
| Gen Reserve F17-Econ Uncertainty | \$12,232,399 | | \$12,232,399 | \$12,354,723 | | \$12,354,723 | \$12,478,270 | | \$12,478,270 |
| Ending Balance plus Gen Reserve | \$34,245,119 | \$2,844,459 | \$37,089,578 | \$27,519,294 | \$2,133,892 | \$29,653,186 | \$13,804,884 | \$766,572 | \$14,571,456 |

| Categories | 2013/14 Proposed Adopted Budget | | | 2014/15 Projection | | | 2015/16 Projection | | |
|--|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined | Categorical | Special Ed | Combined |
| Revenues | | | | | | | | | |
| Revenue Limit | \$ - | \$ 6,428,499 | \$ 6,428,499 | \$ - | \$ 6,544,212 | \$ 6,544,212 | \$ - | \$ 6,688,185 | \$ 6,688,185 |
| Federal | \$ 6,892,305 | \$ 4,393,261 | \$ 11,285,566 | \$ 6,601,120 | \$ 5,022,261 | \$ 11,623,381 | \$ 6,601,120 | \$ 4,422,261 | \$ 11,023,381 |
| Other State | \$ 6,039,348 | \$ 1,405,849 | \$ 7,445,197 | \$ 6,058,658 | \$ 1,405,849 | \$ 7,464,507 | \$ 6,144,091 | \$ 1,405,849 | \$ 7,549,940 |
| Local | \$ 4,058,511 | \$ 970,102 | \$ 5,028,613 | \$ 4,258,511 | \$ 970,102 | \$ 5,228,613 | \$ 4,458,511 | \$ 970,102 | \$ 5,428,613 |
| Interfund Transfers | \$ 10,150,000 | \$ 18,638,316 | \$ 28,788,316 | \$ 10,150,000 | \$ 18,500,965 | \$ 28,650,965 | \$ 10,150,000 | \$ 19,763,124 | \$ 29,913,124 |
| Total Revenues | \$ 27,140,164 | \$ 31,836,027 | \$ 58,976,191 | \$ 27,068,289 | \$ 32,443,389 | \$ 59,511,678 | \$ 27,353,722 | \$ 33,249,521 | \$ 60,603,243 |
| Expenditures | | | | | | | | | |
| Certificated Salaries | \$ 6,236,068 | \$ 12,336,830 | \$ 18,572,898 | \$ 6,329,609 | \$ 12,521,883 | \$ 18,851,492 | \$ 6,625,518 | \$ 12,694,230 | \$ 19,319,748 |
| Classified Salaries | \$ 6,417,683 | \$ 4,658,218 | \$ 11,075,901 | \$ 6,546,037 | \$ 4,674,627 | \$ 11,220,664 | \$ 6,790,567 | \$ 4,881,974 | \$ 11,672,542 |
| Employee Benefits | \$ 5,555,873 | \$ 8,837,729 | \$ 14,393,602 | \$ 5,856,808 | \$ 9,332,469 | \$ 15,189,277 | \$ 6,216,393 | \$ 9,846,147 | \$ 16,062,541 |
| Books & Supplies | \$ 3,246,056 | \$ 166,786 | \$ 3,412,842 | \$ 3,246,056 | \$ 166,786 | \$ 3,412,842 | \$ 3,246,056 | \$ 101,933 | \$ 3,347,989 |
| Operation & Contracted Services | \$ 4,610,479 | \$ 4,005,017 | \$ 8,615,496 | \$ 4,610,479 | \$ 4,005,017 | \$ 8,615,496 | \$ 4,610,479 | \$ 3,935,017 | \$ 8,545,496 |
| Capital Outlay | \$ 29,362 | \$ - | \$ 29,362 | \$ 29,362 | \$ - | \$ 29,362 | \$ 29,362 | \$ - | \$ 29,362 |
| Other Outgo | \$ - | \$ 101,518 | \$ 101,518 | \$ - | \$ 101,518 | \$ 101,518 | \$ - | \$ 101,518 | \$ 101,518 |
| Direct Support/Indirect Costs | \$ 1,228,671 | \$ 1,729,929 | \$ 2,958,600 | \$ 1,160,504 | \$ 1,641,090 | \$ 2,801,594 | \$ 1,202,666 | \$ 1,688,701 | \$ 2,891,367 |
| Total Expenditures | \$ 27,324,192 | \$ 31,836,027 | \$ 59,160,219 | \$ 27,778,855 | \$ 32,443,389 | \$ 60,222,244 | \$ 28,721,042 | \$ 33,249,521 | \$ 61,970,563 |
| Other Sources/Uses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total General Fund Expenditures | \$ 27,324,192 | \$ 31,836,027 | \$ 59,160,219 | \$ 27,778,855 | \$ 32,443,389 | \$ 60,222,244 | \$ 28,721,042 | \$ 33,249,521 | \$ 61,970,563 |
| Net Increase/Decrease to Fund Balance | \$ (184,028) | \$ 0 | \$ (184,028) | \$ (710,566) | \$ (0) | \$ (710,566) | \$ (1,367,321) | \$ 0 | \$ (1,367,320) |
| BEGINNING BALANCE | \$ 3,028,486 | \$ 0 | \$ 3,028,487 | \$ 2,844,458 | \$ (0) | \$ 2,844,458 | \$ 2,133,891 | \$ (0) | \$ 2,133,892 |
| Net Change | \$ (184,028) | \$ 0 | \$ (184,028) | \$ (710,566) | \$ (0) | \$ (710,566) | \$ (1,367,321) | \$ 0 | \$ (1,367,320) |
| Audit Adjustment | | | | | | | | | |
| ENDING BALANCE | \$ 2,844,458 | \$ (0) | \$ 2,844,459 | \$ 2,133,891 | \$ (0) | \$ 2,133,892 | \$ 766,571 | \$ (0) | \$ 766,572 |
| Carry-overs | | | \$ - | | | \$ - | | | \$ - |
| NET ENDING BALANCE | \$ 2,844,458 | \$ (0) | \$ 2,844,459 | \$ 2,133,891 | \$ (0) | \$ 2,133,892 | \$ 766,571 | \$ (0) | \$ 766,572 |

SECTION 5

Other Funds

East Side Union High School District

2013/14 Proposed Adopted Budget – Other Funds

Adult Ed Fund – 11

This fund is used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Fund 11 is funded by various sources from Federal, State and Local registration. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs. The projected ending fund balance at Estimated Actuals totals \$3.00 million.

Child Development Fund – 12

The Child Development fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and Local Parent Fees. The fund is projected to be in balance or at breakeven.

Deferred Maintenance Fund – 14

Due to provisions in the State budget which allow districts the flexibility to move Deferred Maintenance funds to the General Fund for operating purposes, the District has only used this fund on a limited basis and has a carryover fund balance from FY 2008/09. The District will continue to receive a deferred maintenance entitlement from the State and the District will continue to exercise State flexibility which makes the fund unrestricted for operating purposes.

General Reserve Fund for Other Than Capital Outlay Projects – 17

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. In November 2011, the

Board approved the District to keep a minimum of 6% in this fund for economic uncertainties. The fund is currently projected to have a balance of \$12.2 million.

OPEB with Revocable Trust Fund – 20

This fund is earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The projected ending fund balance at Estimated Actuals totals \$4.8 million.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure G. The projected ending fund balance at Estimated Actuals totals \$31.5 million.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure E. The projected ending fund balance at Estimated Actuals totals \$97.6 million. The District expects to start many new construction projects next fiscal year.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. At Estimated Actuals this fund is projected to have an ending fund balance totaling \$4.2 million.

State School Building Lease-Purchase Fund – 30

The fund is used primarily to account separately for State Apportionments for the reconstruction, remodeling or replacing of existing school buildings of the acquisition of new school sites and buildings. The fund has only

small interest earned; at Estimated Actuals this fund is projected to have an ending fund balance totaling \$16 dollars.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. The projected ending fund balance at Estimated Actuals totals \$13.5 million.

Special Reserve – Capital Project Fund – 40

This fund was established 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 other funds, such as, Fund 21, 25, and 35. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The projected ending fund balance at Estimated Actuals totals \$1,552.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales, catering and vending machine sales. The program is operating at full efficiency and solvency. The program is serving 11,727 Free and Reduce students and the projected ending fund balance at Estimated Actuals totals \$574 thousand at year end.

Self Insurance Fund for Property & Liability – 67

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts,

cost of excess insurance and other related costs. The projected ending fund balance at Estimated Actuals totals \$210 thousand.

Self Insurance Fund for Dental and UAS Medical – 68

The fund is used to separate moneys received for self-insurance activities related to dental and UAS medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The projected ending fund balance at Estimated Actuals totals \$4.1 million which is held by the insurance companies to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of postemployment benefits and has contributed irrevocably to a separate trust for the postemployment benefit plan. Expenditures have to be paid directly to vendors by the trust. The projected ending fund balance at Estimated Actuals totals \$24 million.

Scholarship Fund – 73

This fund is deposited in the County Treasury and earmarked for donation from various sources for student scholarship fund. The fund has carried fund balance from 2004/05 to pay for student awards as scholarship. The projected ending fund balance at Estimated Actuals totals \$63 thousand.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|---------------------|
| Revenues | | | |
| Revenue Limit | \$ - | \$ - | \$ - |
| Federal | \$ 719,711 | \$ 638,156 | \$ (81,555) |
| Other State | \$ 6,183,123 | \$ 6,071,142 | \$ (111,981) |
| Local | \$ 255,201 | \$ 230,000 | \$ (25,201) |
| Interfund Transfer | \$ - | \$ - | \$ - |
| Total Revenues | \$ 7,158,035 | \$ 6,939,298 | \$ (218,737) |
| Expenditures | | | |
| Certificated Salaries | \$ 2,574,598 | \$ 2,647,746 | \$ 73,148 |
| Classified Salaries | \$ 981,726 | \$ 980,006 | \$ (1,720) |
| Employee Benefits | \$ 1,398,012 | \$ 1,415,398 | \$ 17,386 |
| Books & Supplies | \$ 279,525 | \$ 260,458 | \$ (19,067) |
| Operation & Contracted Services | \$ 238,328 | \$ 331,149 | \$ 92,821 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Other Outgo | \$ - | \$ - | \$ - |
| Direct Support/Indirect Costs | \$ 249,505 | \$ 304,541 | \$ 55,036 |
| Transfer to General Fund | \$ 1,000,000 | \$ 1,000,000 | \$ - |
| Total Expenditures | \$ 6,721,694 | \$ 6,939,298 | \$ 217,604 |
| Net Increase/Decrease to Fund Balance | \$ 436,341 | \$ - | \$ (436,341) |
| BEGINNING BALANCE | \$ 2,572,638 | \$ 3,008,979 | \$ 436,341 |
| Net Change | \$ 436,341 | \$ - | \$ (436,341) |
| ENDING BALANCE | \$ 3,008,979 | \$ 3,008,979 | \$ - |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|---------------------|
| Revenues | | | |
| Federal | \$ 672,753 | \$ 635,155 | \$ (37,598) |
| Other State | \$ 823,318 | \$ 802,676 | \$ (20,642) |
| Local | \$ 152,403 | \$ 31,805 | \$ (120,598) |
| Interfund Transfer | \$ - | \$ - | \$ - |
| Total Revenues | \$ 1,648,474 | \$ 1,469,636 | \$ (178,838) |
| Expenditures | | | |
| Certificated Salaries | \$ 404,909 | \$ 375,603 | \$ (29,306) |
| Classified Salaries | \$ 559,140 | \$ 479,329 | \$ (79,811) |
| Employee Benefits | \$ 583,911 | \$ 586,468 | \$ 2,557 |
| Books & Supplies | \$ 31,655 | \$ 9,275 | \$ (22,380) |
| Contracted Services | \$ 26,523 | \$ 18,961 | \$ (7,562) |
| Capital Outlay | \$ 42,336 | \$ - | \$ (42,336) |
| Other Outgo | \$ - | \$ - | \$ - |
| Direct Support/Indirect Costs | \$ - | \$ - | \$ - |
| Transfer to General Fund | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 1,648,474 | \$ 1,469,636 | \$ (178,838) |
| Net Increase/Decrease to Fund Balance | \$ - | \$ - | \$ - |
| BEGINNING BALANCE | \$ - | \$ - | \$ - |
| Net Change | \$ - | \$ - | \$ - |
| ENDING BALANCE | \$ - | \$ - | \$ - |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - F14

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|--------------------|
| Revenues | | | |
| Other State | \$ - | \$ - | \$ - |
| Local | \$ 1,015 | \$ 1,000 | \$ (15) |
| Other Authorized Transfers | \$ - | \$ - | \$ - |
| Total Revenues | \$ 1,015 | \$ 1,000 | \$ (15) |
| Expenditures | | | |
| Classified Salaries | \$ 100 | \$ 500 | \$ 400 |
| Employee Benefits | \$ 15 | \$ 49 | \$ 34 |
| Books & Supplies | \$ 1,000 | \$ 1,000 | \$ - |
| Contracted Services | \$ 10,700 | \$ 30,000 | \$ 19,300 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Other Outgo | \$ - | \$ - | \$ - |
| Direct Support/Indirect Costs | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 11,815 | \$ 31,549 | \$ 19,734 |
| Net Increase/Decrease to Fund Balance | \$ (10,800) | \$ (30,549) | \$ (19,749) |
| BEGINNING BALANCE | \$ 170,971 | \$ 160,171 | \$ (10,800) |
| Net Change | \$ (10,800) | \$ (30,549) | \$ (19,749) |
| ENDING BALANCE | \$ 160,171 | \$ 129,622 | \$ (30,549) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|------------------|
| Revenues | | | |
| Local | \$ 65,000 | \$ 75,000 | \$ 10,000 |
| Other Authorized Transfers | \$ - | \$ - | \$ - |
| Total Revenues | \$ 65,000 | \$ 75,000 | \$ 10,000 |
| Expenditures | | | |
| Other Outgo | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - | \$ - |
| Net Increase/Decrease to Fund Balance | \$ 65,000 | \$ 75,000 | \$ 10,000 |
| BEGINNING BALANCE | \$ 12,092,399 | \$ 12,157,399 | \$ 65,000 |
| Net Change | \$ 65,000 | \$ 75,000 | \$ 10,000 |
| ENDING BALANCE | \$ 12,157,399 | \$ 12,232,399 | \$ 75,000 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB - Revocable Trust
Fund - 20

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|---------------------|
| Revenues | | | |
| Local | \$ 33,525 | \$ 24,600 | \$ (8,925) |
| Other Revenues Sources | \$ - | \$ - | \$ - |
| Total Revenues | \$ 33,525 | \$ 24,600 | \$ (8,925) |
| Expenditures | | | |
| Contracted Services | \$ - | \$ - | \$ - |
| Other Outgo | \$ 1,000,000 | \$ 1,000,000 | \$ - |
| Total Expenditures | \$ 1,000,000 | \$ 1,000,000 | \$ - |
| Net Increase/Decrease to Fund Balance | \$ (966,475) | \$ (975,400) | \$ (8,925) |
| BEGINNING BALANCE | \$ 5,750,660 | \$ 4,784,185 | \$ (966,475) |
| Net Change | \$ (966,475) | \$ (975,400) | \$ (8,925) |
| ENDING BALANCE | \$ 4,784,185 | \$ 3,808,785 | \$ (975,400) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|------------------------|
| Revenues | | | |
| Other State | \$ - | \$ - | \$ - |
| Local | \$ 239,390 | \$ 180,000 | \$ (59,390) |
| Other Sources/Uses | \$ - | \$ - | \$ - |
| Total Revenues | \$ 239,390 | \$ 180,000 | \$ (59,390) |
| Expenditures | | | |
| Classified Salaries | \$ 144,644 | \$ 181,849 | \$ 37,205 |
| Employee Benefits | \$ 61,038 | \$ 71,851 | \$ 10,813 |
| Books & Supplies | \$ 427,291 | \$ 321,216 | \$ (106,075) |
| Contracted Services | \$ 516,026 | \$ 531,098 | \$ 15,072 |
| Capital Outlay | \$ 10,700,520 | \$ 24,252,158 | \$ 13,551,638 |
| Other Outgo | \$ - | \$ - | \$ - |
| Direct Support/Indirect Costs | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 11,849,519 | \$ 25,358,172 | \$ 13,508,653 |
| Net Increase/Decrease to Fund Balance | \$ (11,610,129) | \$ (25,178,172) | \$ (13,568,043) |
| BEGINNING BALANCE | \$ 43,116,869 | \$ 31,506,740 | \$ (11,610,129) |
| Net Change | \$ (11,610,129) | \$ (25,178,172) | \$ (13,568,043) |
| ENDING BALANCE | \$ 31,506,740 | \$ 6,328,568 | \$ (25,178,172) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|------------------------|
| Revenues | | | |
| Local | \$ 830,466 | \$ 600,100 | \$ (230,366) |
| Other Sources/Uses | \$ - | \$ - | \$ - |
| Total Revenues | \$ 830,466 | \$ 600,100 | \$ (230,366) |
| Expenditures | | | |
| Classified Salaries | \$ 886,421 | \$ 1,046,901 | \$ 160,480 |
| Employee Benefits | \$ 385,586 | \$ 414,391 | \$ 28,805 |
| Books & Supplies | \$ 3,995,773 | \$ 12,825,323 | \$ 8,829,550 |
| Contracted Services | \$ 2,918,717 | \$ 5,089,982 | \$ 2,171,265 |
| Capital Outlay | \$ 47,058,800 | \$ 78,309,910 | \$ 31,251,110 |
| Other Outgo | \$ - | \$ - | \$ - |
| Direct Support/Indirect Costs | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 55,245,297 | \$ 97,686,507 | \$ 42,441,210 |
| Net Increase/Decrease to Fund Balance | \$ (54,414,831) | \$ (97,086,407) | \$ (42,671,576) |
| BEGINNING BALANCE | \$ 152,004,518 | \$ 97,589,687 | \$ (54,414,831) |
| Net Change | \$ (54,414,831) | \$ (97,086,407) | \$ (42,671,576) |
| ENDING BALANCE | \$ 97,589,687 | \$ 503,280 | \$ (97,086,407) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|---------------------|
| Revenues | | | |
| Other State | \$ - | \$ - | \$ - |
| Local | \$ 1,349,914 | \$ 1,002,700 | \$ (347,214) |
| Other Authorized Transfers | \$ - | \$ - | \$ - |
| Total Revenues | \$ 1,349,914 | \$ 1,002,700 | \$ (347,214) |
| Expenditures | | | |
| Classified Salaries | \$ 612 | \$ 800 | \$ 188 |
| Employee Benefits | \$ 52 | \$ 78 | \$ 26 |
| Books & Supplies | \$ 100 | \$ 200 | \$ 100 |
| Operation and Contracted Services | \$ 434,953 | \$ 344,014 | \$ (90,939) |
| Capital Outlay | \$ 12,500 | \$ 100,000 | \$ 87,500 |
| Direct Support/Indirect Costs | \$ - | \$ - | \$ - |
| Other Financing Uses | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 448,217 | \$ 445,092 | \$ (3,125) |
| Net Increase/Decrease to Fund Balance | \$ 901,697 | \$ 557,608 | \$ (344,089) |
| BEGINNING BALANCE | \$ 3,270,206 | \$ 4,171,903 | \$ 901,697 |
| Net Change | \$ 901,697 | \$ 557,608 | \$ (344,089) |
| ENDING BALANCE | \$ 4,171,903 | \$ 4,729,511 | \$ 557,608 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
State School Building Lease-Purchase Fund
Fund - 30

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|--------------|
| Revenues | | | |
| State Facilities Apportionment | \$ - | \$ - | \$ - |
| Local | \$ 32 | \$ 32 | \$ - |
| Total Revenues | \$ 32 | \$ 32 | \$ - |
| Expenditures | | | |
| Books & Supplies | \$ - | \$ - | \$ - |
| Contracted Services | \$ 16 | \$ 16 | \$ - |
| Capital Outlay | \$ - | \$ - | \$ - |
| Other Outgo | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 16 | \$ 16 | \$ - |
| Net Increase/Decrease to Fund Balance | \$ 16 | \$ 16 | \$ - |
| BEGINNING BALANCE | \$ - | \$ 16 | \$ 16 |
| Net Change | \$ 16 | \$ 16 | \$ - |
| ENDING BALANCE | \$ 16 | \$ 32 | \$ 16 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|------------------------|
| Revenues | | | |
| Other State Revenue | \$ 8,753,830 | \$ - | \$ (8,753,830) |
| Local | \$ 132,277 | \$ 100,000 | \$ (32,277) |
| Total Revenues | \$ 8,886,107 | \$ 100,000 | \$ (8,786,107) |
| Expenditures | | | |
| Books and Supplies | \$ 6,611 | \$ 5,000 | \$ (1,611) |
| Contracted Services & Operating Exp | \$ 232,899 | \$ 358,000 | \$ 125,101 |
| Capital Outlay | \$ 1,447,015 | \$ 920,000 | \$ (527,015) |
| Other Outgo | \$ 14,058,558 | \$ - | \$ (14,058,558) |
| Total Expenditures | \$ 15,745,083 | \$ 1,283,000 | \$ (14,460,472) |
| Net Increase/Decrease to Fund Balance | \$ (6,858,976) | \$ (1,183,000) | \$ 5,674,365 |
| BEGINNING BALANCE | \$ 20,356,842 | \$ 13,497,866 | \$ (6,858,976) |
| Net Change | \$ (6,858,976) | \$ (1,183,000) | \$ 5,674,365 |
| ENDING BALANCE | \$ 13,497,866 | \$ 12,314,866 | \$ (1,184,611) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|--------------|
| Revenues | | | |
| Local | \$ 10 | \$ 10 | \$ - |
| Other Authorized Transfers | \$ - | \$ - | \$ - |
| Total Revenues | \$ 10 | \$ 10 | \$ - |
| Expenditures | | | |
| Other Outgo | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - | \$ - |
| Net Increase/Decrease to Fund Balance | \$ 10 | \$ 10 | \$ - |
| BEGINNING BALANCE | \$ 1,542 | \$ 1,552 | \$ 10 |
| Net Change | \$ 10 | \$ 10 | \$ - |
| ENDING BALANCE | \$ 1,552 | \$ 1,562 | \$ 10 |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|--------------------|
| Revenues | | | |
| Federal | \$ 3,444,204 | \$ 3,482,053 | \$ 37,849 |
| Other State | \$ 294,617 | \$ 312,662 | \$ 18,045 |
| Local | \$ 2,160,315 | \$ 2,171,311 | \$ 10,996 |
| Other Authorized Interfund Transfer | \$ - | \$ - | \$ - |
| Total Revenues | \$ 5,899,136 | \$ 5,966,026 | \$ 66,890 |
| Expenditures | | | |
| Classified Salaries | \$ 2,314,343 | \$ 2,392,489 | \$ 78,146 |
| Employee Benefits | \$ 1,488,355 | \$ 1,533,961 | \$ 45,606 |
| Books & Supplies | \$ 1,774,965 | \$ 1,740,848 | \$ (34,117) |
| Contracted Services | \$ 40,306 | \$ 47,965 | \$ 7,659 |
| Capital Outlay | \$ - | \$ - | \$ - |
| Direct Support/Indirect Costs | \$ 250,561 | \$ 303,480 | \$ 52,919 |
| Total Expenditures | \$ 5,868,530 | \$ 6,018,743 | \$ 150,213 |
| Net Increase/Decrease to Fund Balance | \$ 30,606 | \$ (52,717) | \$ (83,323) |
| BEGINNING BALANCE | \$ 543,537 | \$ 574,143 | \$ 30,606 |
| Net Change | \$ 30,606 | \$ (52,717) | \$ (83,323) |
| ENDING BALANCE | \$ 574,143 | \$ 521,426 | \$ (52,717) |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|---------------------|
| Revenues | | | |
| Local | \$ 345,200 | \$ 320,000 | \$ (25,200) |
| Other Authorized Transfers | \$ 100,000 | \$ 100,000 | \$ - |
| Total Revenues | \$ 445,200 | \$ 420,000 | \$ (25,200) |
| Expenditures | | | |
| Certificated Salaries | \$ - | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - | \$ - |
| Books & Supplies | \$ 32,873 | \$ 30,000 | \$ (2,873) |
| Contracted Services | \$ 489,417 | \$ 390,000 | \$ (99,417) |
| Other Outgo | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 522,290 | \$ 420,000 | \$ (102,290) |
| Net Increase/Decrease to Fund Balance | \$ (77,090) | \$ - | \$ 77,090 |
| BEGINNING BALANCE | \$ 286,901 | \$ 209,811 | \$ (77,090) |
| Net Change | \$ (77,090) | \$ - | \$ 77,090 |
| ENDING BALANCE | \$ 209,811 | \$ 209,811 | \$ - |

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|---------------------|
| Revenues | | | |
| Local | \$ 3,389,870 | \$ 2,758,860 | \$ (631,010) |
| Other Authorized Transfers | \$ - | \$ - | \$ - |
| Total Revenues | \$ 3,389,870 | \$ 2,758,860 | \$ (631,010) |
| Expenditures | | | |
| Books & Supplies | \$ - | \$ - | \$ - |
| Contracted Services | \$ 3,389,870 | \$ 2,758,860 | \$ (631,010) |
| Other Outgo | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 3,389,870 | \$ 2,758,860 | \$ (631,010) |
| Net Increase/Decrease to Fund Balance | \$ - | \$ - | \$ - |
| BEGINNING BALANCE | \$ 4,123,932 | \$ 4,123,932 | \$ - |
| Net Change | \$ - | \$ - | \$ - |
| ENDING BALANCE | \$ 4,123,932 | \$ 4,123,932 | \$ - |

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|---------------------|
| Revenues | | | |
| Local | \$ 3,153,860 | \$ 2,950,000 | \$ (203,860) |
| Other Revenues Sources | \$ - | \$ - | \$ - |
| Total Revenues | \$ 3,153,860 | \$ 2,950,000 | \$ (203,860) |
| Expenditures | | | |
| Contracted Services | \$ 33,150 | \$ 33,000 | \$ (150) |
| Other Outgo | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 33,150 | \$ 33,000 | \$ (150) |
| Net Increase/Decrease to Fund Balance | \$ 3,120,710 | \$ 2,917,000 | \$ (203,710) |
| BEGINNING BALANCE | \$ 21,110,506 | \$ 24,231,216 | \$ 3,120,710 |
| Net Change | \$ 3,120,710 | \$ 2,917,000 | \$ (203,710) |
| ENDING BALANCE | \$ 24,231,216 | \$ 27,148,216 | \$ 2,917,000 |

EAST SIDE UNION HIGH SCHOOL DISTRICT

Scholarship Fund

Fund - 73

| Categories | 2012/13 Estimated Actual | 2013/14 Proposed Adopted Budget | Variance |
|---------------------------------------|-----------------------------|------------------------------------|-------------------|
| Revenues | | | |
| Local | \$ - | \$ - | \$ - |
| Total Revenues | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Books & Supplies | \$ - | \$ - | \$ - |
| Contracted Services | \$ 6,375 | \$ 6,000 | \$ (375) |
| Capital Outlay | \$ - | \$ - | \$ - |
| Other Outgo | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 6,375 | \$ 6,000 | \$ (375) |
| Net Increase/Decrease to Fund Balance | \$ (6,375) | \$ (6,000) | \$ 375 |
| BEGINNING BALANCE | \$ 69,182 | \$ 62,807 | \$ (6,375) |
| Net Change | \$ (6,375) | \$ (6,000) | \$ 375 |
| ENDING BALANCE | \$ 62,807 | \$ 56,807 | \$ (6,000) |

SECTION 6

SACS Reporting Forms

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

ANNUAL BUDGET REPORT:

July 1, 2013 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 830 N Capitol Ave. San Jose, CA 95133

Place: 830 N. Capitol Ave. San Jose, CA

Date: June 24, 2013

Date: June 27, 2013

Time: _____

Adoption Date: June 27, 2013

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Karen Poon

Telephone: 408-347-5220

Title: Director of Finance

E-mail: poonk@esuhsd.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment? | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | | X |
| | | | | X |
| | | | | X |
| | | | 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | | X |
| | | | n/a | |

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 27, 2013

For additional information on this certification, please contact:

Name: Karen Poon

Title: Director of Finance

Telephone: 408-347-5220

E-mail: poonk@esuhsd.org

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 133,358,053.00 | 5,990,235.00 | 139,349,288.00 | 137,474,876.00 | 6,428,499.00 | 143,903,375.00 | 3.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 11,218,820.00 | 11,218,820.00 | 0.00 | 11,285,566.00 | 11,285,566.00 | 0.6% |
| 3) Other State Revenue | | 8300-8599 | 23,697,081.00 | 7,762,424.00 | 31,459,505.00 | 25,900,984.00 | 7,445,197.00 | 33,346,181.00 | 6.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,228,844.00 | 7,647,529.00 | 11,876,373.00 | 4,248,118.00 | 5,028,613.00 | 9,276,731.00 | -21.9% |
| 5) TOTAL, REVENUES | | | 161,284,978.00 | 32,619,008.00 | 193,903,986.00 | 167,623,978.00 | 30,187,875.00 | 197,811,853.00 | 2.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 77,731,993.00 | 18,479,664.00 | 96,211,657.00 | 79,943,022.00 | 18,572,899.00 | 98,515,921.00 | 2.4% |
| 2) Classified Salaries | | 2000-2999 | 12,892,812.00 | 11,034,990.00 | 23,927,802.00 | 14,205,045.00 | 11,075,902.00 | 25,280,947.00 | 5.7% |
| 3) Employee Benefits | | 3000-3999 | 38,324,001.00 | 14,079,397.00 | 52,403,398.00 | 39,467,074.00 | 14,393,602.00 | 53,860,676.00 | 2.8% |
| 4) Books and Supplies | | 4000-4999 | 1,234,468.00 | 2,925,967.00 | 4,160,435.00 | 1,414,330.00 | 3,412,842.00 | 4,827,172.00 | 16.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,704,923.00 | 8,356,702.00 | 16,061,625.00 | 8,252,073.00 | 8,615,496.00 | 16,867,569.00 | 5.0% |
| 6) Capital Outlay | | 6000-6999 | 21,351.00 | 32,779.00 | 54,130.00 | 5,000.00 | 29,362.00 | 34,362.00 | -36.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 4,097,864.00 | 110,034.00 | 4,207,898.00 | 2,303,834.00 | 101,518.00 | 2,405,352.00 | -42.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,736,009.00) | 2,235,943.00 | (500,066.00) | (3,566,621.00) | 2,958,600.00 | (606,021.00) | 21.6% |
| 9) TOTAL, EXPENDITURES | | | 139,271,403.00 | 57,265,476.00 | 196,526,879.00 | 142,023,757.00 | 59,160,221.00 | 201,183,978.00 | 2.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 22,013,575.00 | (24,636,468.00) | (2,622,893.00) | 25,600,221.00 | (28,972,346.00) | (3,372,125.00) | 28.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 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 | (26,098,088.00) | 26,098,088.00 | 0.00 | (28,788,316.00) | 28,788,316.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (24,198,088.00) | 26,098,088.00 | 1,900,000.00 | (28,888,316.00) | 28,788,316.00 | 1,900,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | Total Fund col. D + E (F) | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | | |
| E. NET INCREASE (DECREASE) IN FUND | | | | | | | | | |
| BALANCE (C + D4) | | | (2,184,513.00) | 1,461,620.00 | (722,893.00) | (1,268,095.00) | (184,030.00) | (1,472,125.00) | 103.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 26,037,742.00 | 1,566,868.68 | 27,604,610.68 | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | -4.6% |
| 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) | | | 26,037,742.00 | 1,566,868.68 | 27,604,610.68 | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | -4.6% |
| d) Other Restatements | | 9795 | (552,415.00) | 0.00 | (552,415.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,485,327.00 | 1,566,868.68 | 27,052,195.68 | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | -2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | 22,012,719.00 | 2,844,458.68 | 24,857,177.68 | -5.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.0% |
| Stores | | 9712 | 177,138.00 | 0.00 | 177,138.00 | 177,138.00 | 0.00 | 177,138.00 | 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 | 3,028,488.68 | 3,028,488.68 | 0.00 | 2,844,458.68 | 2,844,458.68 | -6.1% |
| 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 | 23,121,176.00 | 0.00 | 23,121,176.00 | 21,833,081.00 | 0.00 | 21,833,081.00 | -5.6% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | Total Fund col. D + E (F) | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9840 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| I. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| REVENUE LIMIT SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 34,436,882.00 | 0.00 | 34,436,882.00 | 39,409,388.00 | 0.00 | 39,409,388.00 | 14.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 29,460,032.00 | 0.00 | 29,460,032.00 | 30,512,131.00 | 0.00 | 30,512,131.00 | 3.6% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 386,027.00 | 0.00 | 386,027.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 574,048.00 | 0.00 | 574,048.00 | 574,048.00 | 0.00 | 574,048.00 | 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 | 67,281,783.00 | 0.00 | 67,281,783.00 | 67,281,783.00 | 0.00 | 67,281,783.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 6,985,768.00 | 0.00 | 6,985,768.00 | 6,985,768.00 | 0.00 | 6,985,768.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 2,630,000.00 | 0.00 | 2,630,000.00 | 2,630,000.00 | 0.00 | 2,630,000.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 7,591,578.00 | 0.00 | 7,591,578.00 | 7,591,578.00 | 0.00 | 7,591,578.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 140,840.00 | 0.00 | 140,840.00 | 140,840.00 | 0.00 | 140,840.00 | 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 | | | 149,486,958.00 | 0.00 | 149,486,958.00 | 155,125,536.00 | 0.00 | 155,125,536.00 | 3.8% |
| Revenue Limit Transfers | | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (5,990,235.00) | | (5,990,235.00) | (6,428,499.00) | | (6,428,499.00) | 7.3% |
| 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 | | 5,990,235.00 | 5,990,235.00 | | 6,428,499.00 | 6,428,499.00 | 7.3% |
| 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 | 205,592.00 | 0.00 | 205,592.00 | 205,592.00 | 0.00 | 205,592.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (10,343,262.00) | 0.00 | (10,343,262.00) | (11,427,753.00) | 0.00 | (11,427,753.00) | 10.5% |
| 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 | | | 133,359,053.00 | 5,990,235.00 | 139,349,288.00 | 137,474,876.00 | 6,428,499.00 | 143,903,375.00 | 3.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 3,690,632.00 | 3,690,632.00 | 0.00 | 4,105,095.00 | 4,105,095.00 | 11.2% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 197,332.00 | 197,332.00 | 0.00 | 288,166.00 | 288,166.00 | 46.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | 3,480,498.00 | 3,480,498.00 | | 3,458,603.00 | 3,458,603.00 | -0.6% |
| 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 | | 735,430.00 | 735,430.00 | | 635,001.00 | 635,001.00 | -13.7% |
| NCLB: Title III, Immigrant Education Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2013-14 Budget | | | | | | |
|---|---------------------------------------|--------------|------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 329,421.00 | 329,421.00 | | 428,362.00 | 428,362.00 | 30.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290 | | 262,460.00 | 262,460.00 | | 299,634.00 | 299,634.00 | 14.2% |
| Other No Child Left Behind | | 8290 | | | | | | | |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 431,101.00 | 431,101.00 | | 527,524.00 | 527,524.00 | 22.4% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 2,091,946.00 | 2,091,946.00 | 0.00 | 1,543,181.00 | 1,543,181.00 | -26.2% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 11,218,820.00 | 11,218,820.00 | 0.00 | 11,285,566.00 | 11,285,566.00 | 0.6% |
| 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 Enliffement 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 | | 153,646.00 | 153,646.00 | | 156,051.00 | 156,051.00 | 1.6% |
| Economic Impact Aid | 7090-7091 | 8311 | | 2,681,032.00 | 2,681,032.00 | | 2,681,032.00 | 2,681,032.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | | 1,380,412.00 | 1,380,412.00 | | 1,402,015.00 | 1,402,015.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 658,427.00 | 0.00 | 658,427.00 | 1,026,997.00 | 0.00 | 1,026,997.00 | 56.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,579,089.00 | 988,855.00 | 4,567,944.00 | 3,197,264.00 | 773,532.00 | 3,970,796.00 | -13.1% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | | | | | |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Healthy Start | 6240 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Class Size Reduction Facilities | 6200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 19,459,565.00 | 2,558,479.00 | 22,018,044.00 | 21,676,723.00 | 2,432,567.00 | 24,109,290.00 | 9.5% |
| TOTAL, OTHER STATE REVENUE | | | 23,697,081.00 | 7,762,424.00 | 31,459,505.00 | 25,900,984.00 | 7,445,197.00 | 33,346,181.00 | 6.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | 2013-14 Budget | | Total Fund col. D + E (F) | % Diff Column C & F | |
|--|----------------|--------------|---------------------------|----------------------|-----------------------|-----------------------|---------------------------|-----------------------|---------------|
| | | | Unrestricted (A) | Restricted (B) | Unrestricted (D) | Restricted (E) | | | |
| 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 | 0.0% | |
| Unsecured Roll | | 8616 | 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 | 0.0% | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 185,409.00 | 0.00 | 185,409.00 | 185,000.00 | 185,000.00 | -0.2% | |
| Penalties and Interest from Delinquent Non-Revenue | | | | | | | | | |
| Limit Taxes | | 8629 | 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 | 0.0% | |
| Sale of Publications | | 8632 | 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 | 0.0% | |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Leases and Rentals | | 8650 | 144,000.00 | 0.00 | 144,000.00 | 144,000.00 | 144,000.00 | 0.0% | |
| Interest | | 8660 | 110,800.00 | 0.00 | 110,800.00 | 135,000.00 | 135,000.00 | 21.8% | |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 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 | 0.0% | |
| Non-Resident Students | | 8672 | 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 | 0.0% | |
| Transportation Services | 7230, 7240 | 8677 | | 281,377.00 | 281,377.00 | | 300,000.00 | 6.6% | |
| Interagency Services | All Other | 8677 | 131,629.00 | 0.00 | 131,629.00 | 130,618.00 | 130,618.00 | -0.8% | |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| All Other Fees and Contracts | | 8689 | 473,506.00 | 0.00 | 473,506.00 | 470,000.00 | 470,000.00 | -0.7% | |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 20,157.00 | 0.00 | 20,157.00 | 0.00 | 0.00 | -100.0% | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| All Other Local Revenue | | 8699 | 3,163,343.00 | 6,415,564.00 | 9,578,907.00 | 3,183,500.00 | 3,958,511.00 | -25.4% | |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.0% | |
| From County Offices | 6500 | 8792 | | 950,588.00 | 950,588.00 | | 770,102.00 | -19.0% | |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.0% | |
| ROCP Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.0% | |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.0% | |
| From JPAs | 6360 | 8793 | | 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 | 0.0% | |
| From County Offices | All Other | 8792 | 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 | 0.0% | |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| TOTAL, OTHER LOCAL REVENUE | | | 4,228,844.00 | 7,647,529.00 | 11,876,373.00 | 4,248,118.00 | 5,028,613.00 | 9,276,731.00 | -21.9% |
| TOTAL, REVENUES | | | 181,284,978.00 | 32,619,008.00 | 193,903,986.00 | 167,623,978.00 | 30,187,875.00 | 197,811,853.00 | 2.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | Total Fund col. D + E (F) | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 67,662,130.00 | 8,983,812.00 | 76,645,942.00 | 68,116,062.00 | 9,574,207.00 | 77,690,269.00 | 1.4% |
| Certificated Pupil Support Salaries | | 1200 | 2,161,914.00 | 1,991,862.00 | 4,153,776.00 | 2,368,520.00 | 2,169,283.00 | 4,537,803.00 | 9.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,172,505.00 | 546,831.00 | 5,719,336.00 | 5,498,271.00 | 747,612.00 | 6,245,883.00 | 9.2% |
| Other Certificated Salaries | | 1900 | 2,735,444.00 | 6,957,159.00 | 9,692,603.00 | 3,960,169.00 | 6,081,797.00 | 10,041,966.00 | 3.6% |
| TOTAL, CERTIFICATED SALARIES | | | 77,731,993.00 | 16,479,664.00 | 96,211,657.00 | 79,943,022.00 | 18,572,899.00 | 98,515,921.00 | 2.4% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 188,641.00 | 4,364,669.00 | 4,553,310.00 | 257,482.00 | 4,564,339.00 | 4,821,821.00 | 5.9% |
| Classified Support Salaries | | 2200 | 3,960,626.00 | 3,492,862.00 | 7,453,488.00 | 4,234,889.00 | 3,590,921.00 | 7,825,810.00 | 5.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,114,707.00 | 290,516.00 | 1,405,223.00 | 1,322,905.00 | 245,528.00 | 1,568,433.00 | 11.6% |
| Clerical, Technical and Office Salaries | | 2400 | 6,757,272.00 | 1,032,897.00 | 7,790,169.00 | 7,047,290.00 | 1,133,071.00 | 8,180,361.00 | 5.0% |
| Other Classified Salaries | | 2900 | 871,566.00 | 1,854,046.00 | 2,725,612.00 | 1,342,479.00 | 1,542,043.00 | 2,884,522.00 | 5.8% |
| TOTAL, CLASSIFIED SALARIES | | | 12,892,812.00 | 11,034,990.00 | 23,927,802.00 | 14,205,045.00 | 11,075,902.00 | 25,280,947.00 | 5.7% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 6,264,615.00 | 1,444,804.00 | 7,709,419.00 | 6,443,408.00 | 1,459,276.00 | 7,902,684.00 | 2.5% |
| PERS | | 3201-3202 | 1,469,414.00 | 1,206,224.00 | 2,675,638.00 | 1,626,252.00 | 1,234,975.00 | 2,861,227.00 | 6.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,077,187.00 | 1,113,782.00 | 3,190,969.00 | 2,167,732.00 | 1,141,892.00 | 3,309,624.00 | 3.7% |
| Health and Welfare Benefits | | 3401-3402 | 21,250,700.00 | 8,388,949.00 | 29,639,649.00 | 22,760,388.00 | 8,905,433.00 | 31,665,821.00 | 6.8% |
| Unemployment Insurance | | 3501-3502 | 1,011,913.00 | 324,236.00 | 1,336,149.00 | 47,074.00 | 16,474.00 | 63,548.00 | -95.2% |
| Workers' Compensation | | 3601-3602 | 1,880,820.00 | 611,403.00 | 2,492,223.00 | 1,848,032.00 | 581,978.00 | 2,430,010.00 | -2.5% |
| OPEB, Allocated | | 3701-3702 | 433,116.00 | 0.00 | 433,116.00 | (1.00) | 0.00 | (1.00) | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 2,828,430.00 | 885,684.00 | 3,714,114.00 | 3,469,634.00 | 937,933.00 | 4,407,567.00 | 18.7% |
| PERS Reduction | | 3801-3802 | 31,321.00 | 104,315.00 | 135,636.00 | 28,070.00 | 115,641.00 | 143,711.00 | 6.0% |
| Other Employee Benefits | | 3901-3902 | 1,076,485.00 | 0.00 | 1,076,485.00 | 1,076,485.00 | 0.00 | 1,076,485.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 38,324,001.00 | 14,079,397.00 | 52,403,398.00 | 39,467,074.00 | 14,393,602.00 | 53,860,676.00 | 2.8% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,046.00 | 861,602.00 | 863,648.00 | 52,050.00 | 843,578.00 | 895,628.00 | 3.7% |
| Books and Other Reference Materials | | 4200 | 0.00 | 142,436.00 | 142,436.00 | 61,829.00 | 116,861.00 | 178,690.00 | 25.5% |
| Materials and Supplies | | 4300 | 1,077,097.00 | 1,622,586.00 | 2,699,683.00 | 1,165,475.00 | 2,134,849.00 | 3,300,124.00 | 22.2% |
| Noncapitalized Equipment | | 4400 | 155,325.00 | 299,343.00 | 454,668.00 | 134,976.00 | 317,754.00 | 452,730.00 | -0.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,234,468.00 | 2,925,967.00 | 4,160,435.00 | 1,414,330.00 | 3,412,842.00 | 4,827,172.00 | 16.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 4,780,215.00 | 4,780,215.00 | 0.00 | 5,143,948.00 | 5,143,948.00 | 7.6% |
| Travel and Conferences | | 5200 | 120,078.00 | 228,556.00 | 348,634.00 | 139,734.00 | 230,518.00 | 370,252.00 | 6.2% |
| Dues and Memberships | | 5300 | 170,722.00 | 186,408.00 | 357,130.00 | 138,544.00 | 175,146.00 | 313,690.00 | -12.2% |
| Insurance | | 5400 - 5450 | 1,148,933.00 | 0.00 | 1,148,933.00 | 1,144,139.00 | 0.00 | 1,144,139.00 | -0.4% |
| Operations and Housekeeping Services | | 5500 | 2,909,066.00 | 0.00 | 2,909,066.00 | 2,934,856.00 | 0.00 | 2,934,856.00 | 0.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,128,370.00 | 680,476.00 | 1,808,846.00 | 1,195,266.00 | 681,882.00 | 1,877,148.00 | 3.8% |
| Transfers of Direct Costs | | 5710 | 50,035.00 | (50,035.00) | 0.00 | 83,657.00 | (83,657.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (809.00) | (5,000.00) | (5,809.00) | (31,460.00) | 26,500.00 | (4,960.00) | -14.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,436,523.00 | 2,521,898.00 | 3,958,421.00 | 1,528,337.00 | 2,435,509.00 | 3,963,846.00 | 0.1% |
| Communications | | 5900 | 742,005.00 | 14,184.00 | 756,189.00 | 1,119,000.00 | 5,650.00 | 1,124,650.00 | 48.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,704,923.00 | 8,356,702.00 | 16,061,625.00 | 8,252,073.00 | 8,615,496.00 | 16,867,569.00 | 5.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | Total Fund col. D + E (F) | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | | |
| 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 | 21,351.00 | 32,779.00 | 54,130.00 | 5,000.00 | 29,362.00 | 34,362.00 | -36.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 21,351.00 | 32,779.00 | 54,130.00 | 5,000.00 | 29,362.00 | 34,362.00 | -36.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 31,518.00 | 31,518.00 | 0.00 | 31,518.00 | 31,518.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit 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 | 334,000.00 | 0.00 | 334,000.00 | 324,235.00 | 0.00 | 324,235.00 | -2.9% |
| 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% |
| ROCP 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 Transfers | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 78,516.00 | 78,516.00 | 0.00 | 70,000.00 | 70,000.00 | -10.8% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 2,156,015.00 | 0.00 | 2,156,015.00 | 1,649,599.00 | 0.00 | 1,649,599.00 | -23.5% |
| Other Debt Service - Principal | | 7439 | 1,607,849.00 | 0.00 | 1,607,849.00 | 330,000.00 | 0.00 | 330,000.00 | -79.5% |
| TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 4,097,864.00 | 110,034.00 | 4,207,898.00 | 2,303,834.00 | 101,518.00 | 2,405,352.00 | -42.8% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (2,235,943.00) | 2,235,943.00 | 0.00 | (2,958,600.00) | 2,958,600.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (500,066.00) | 0.00 | (500,066.00) | (608,021.00) | 0.00 | (608,021.00) | 21.6% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,736,009.00) | 2,235,943.00 | (500,066.00) | (3,566,621.00) | 2,958,600.00 | (608,021.00) | 21.6% |
| TOTAL EXPENDITURES | | | 139,271,403.00 | 57,255,476.00 | 196,526,879.00 | 142,023,757.00 | 59,160,221.00 | 201,183,978.00 | 2.4% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | Total Fund col. D + E (F) | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|------------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | | |
| 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 | 2,000,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,000,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 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 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 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 | (26,098,088.00) | 26,098,088.00 | 0.00 | (28,788,316.00) | 28,788,316.00 | 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 | | | (26,098,088.00) | 26,098,088.00 | 0.00 | (28,788,316.00) | 28,788,316.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (24,198,088.00) | 26,098,088.00 | 1,900,000.00 | (26,888,316.00) | 28,788,316.00 | 1,900,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 133,359,053.00 | 5,990,235.00 | 139,349,288.00 | 137,474,878.00 | 6,428,499.00 | 143,903,375.00 | -3.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 11,218,820.00 | 11,218,820.00 | 0.00 | 11,285,566.00 | 11,285,566.00 | 0.8% |
| 3) Other State Revenue | | 8300-8599 | 23,697,081.00 | 7,762,424.00 | 31,459,505.00 | 25,900,984.00 | 7,445,197.00 | 33,346,181.00 | 6.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,228,844.00 | 7,647,529.00 | 11,876,373.00 | 4,248,118.00 | 5,028,613.00 | 9,276,731.00 | -21.9% |
| 5) TOTAL, REVENUES | | | 161,284,978.00 | 32,619,008.00 | 193,903,986.00 | 167,623,978.00 | 30,187,875.00 | 197,811,853.00 | 2.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 94,010,953.00 | 26,368,527.00 | 120,379,480.00 | 94,572,530.00 | 28,837,359.00 | 123,409,889.00 | 2.5% |
| 2) Instruction - Related Services | 2000-2999 | | 13,783,778.00 | 9,467,578.00 | 23,251,356.00 | 14,501,539.00 | 9,753,738.00 | 24,255,277.00 | 4.3% |
| 3) Pupil Services | 3000-3999 | | 7,255,627.00 | 12,908,420.00 | 20,164,047.00 | 10,304,135.00 | 11,311,553.00 | 21,615,688.00 | 7.2% |
| 4) Ancillary Services | 4000-4999 | | 166,917.00 | 1,849,678.00 | 2,016,595.00 | 92,254.00 | 1,821,948.00 | 1,914,202.00 | -5.1% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 8,138,208.00 | 2,235,943.00 | 10,374,151.00 | 8,360,641.00 | 2,958,600.00 | 11,319,241.00 | 9.1% |
| 8) Plant Services | 8000-8999 | | 11,818,056.00 | 4,315,296.00 | 16,133,352.00 | 11,888,824.00 | 4,375,505.00 | 16,264,329.00 | 0.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 4,097,864.00 | 110,034.00 | 4,207,898.00 | 2,303,834.00 | 101,518.00 | 2,405,352.00 | -42.8% |
| 10) TOTAL, EXPENDITURES | | | 139,271,403.00 | 57,255,476.00 | 196,526,879.00 | 142,023,757.00 | 59,160,221.00 | 201,183,978.00 | 2.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 22,013,575.00 | (24,636,468.00) | (2,622,893.00) | 25,600,221.00 | (28,972,346.00) | (3,372,125.00) | 28.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 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 | (26,098,088.00) | 26,098,088.00 | 0.00 | (28,788,316.00) | 28,788,316.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (24,198,088.00) | 26,098,088.00 | 1,900,000.00 | (26,888,316.00) | 28,788,316.00 | 1,900,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,184,513.00) | 1,461,620.00 | (722,893.00) | (1,288,095.00) | (184,030.00) | (1,472,125.00) | 103.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 26,037,742.00 | 1,568,868.68 | 27,604,610.68 | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | -4.6% |
| 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) | | | 26,037,742.00 | 1,568,868.68 | 27,604,610.68 | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | -4.6% |
| d) Other Restatements | | 9795 | (552,415.00) | 0.00 | (552,415.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,485,327.00 | 1,568,868.68 | 27,052,195.68 | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | -2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,300,814.00 | 3,028,488.68 | 26,329,302.68 | 22,012,719.00 | 2,844,458.68 | 24,857,177.68 | -5.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.0% |
| Stores | | 9712 | 177,138.00 | 0.00 | 177,138.00 | 177,138.00 | 0.00 | 177,138.00 | 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 | 3,028,488.68 | 3,028,488.68 | 0.00 | 2,844,458.68 | 2,844,458.68 | -6.1% |
| 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 | 23,121,176.00 | 0.00 | 23,121,176.00 | 21,833,081.00 | 0.00 | 21,833,081.00 | -5.6% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|---------------------------|--|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 502,799.31 | 729,525.31 |
| 6300 | Lottery: Instructional Materials | 584,933.58 | 411,187.58 |
| 7091 | Economic Impact Aid (EIA): Limited English Proficiency (LEP) | 1,915,578.88 | 1,703,569.88 |
| 7230 | Transportation: Home to School | 0.11 | 0.11 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 25,176.80 | 175.80 |
| Total, Restricted Balance | | <u>3,028,488.68</u> | <u>2,844,458.68</u> |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 719,711.00 | 638,156.00 | -11.3% |
| 3) Other State Revenue | | 8300-8599 | 6,183,123.00 | 6,071,142.00 | -1.8% |
| 4) Other Local Revenue | | 8600-8799 | 255,201.00 | 230,000.00 | -9.9% |
| 5) TOTAL, REVENUES | | | 7,158,035.00 | 6,939,298.00 | -3.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,574,598.00 | 2,647,746.00 | 2.8% |
| 2) Classified Salaries | | 2000-2999 | 981,726.00 | 980,006.00 | -0.2% |
| 3) Employee Benefits | | 3000-3999 | 1,398,012.00 | 1,415,398.00 | 1.2% |
| 4) Books and Supplies | | 4000-4999 | 279,525.00 | 260,458.00 | -6.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 238,328.00 | 331,149.00 | 38.9% |
| 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 | 249,505.00 | 304,541.00 | 22.1% |
| 9) TOTAL, EXPENDITURES | | | 5,721,694.00 | 5,939,298.00 | 3.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,436,341.00 | 1,000,000.00 | -30.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 1,000,000.00 | 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 | | | (1,000,000.00) | (1,000,000.00) | 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) | | | 436,341.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,572,637.06 | 3,008,978.06 | 17.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,572,637.06 | 3,008,978.06 | 17.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,572,637.06 | 3,008,978.06 | 17.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,008,978.06 | 3,008,978.06 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 3,008,978.06 | 3,008,978.06 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|------------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| No Child Left Behind | 3105, 3200, 4045 | 8290 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 719,711.00 | 638,156.00 | -11.3% |
| TOTAL, FEDERAL REVENUE | | | 719,711.00 | 638,156.00 | -11.3% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 6,183,123.00 | 6,071,142.00 | -1.8% |
| TOTAL, OTHER STATE REVENUE | | | 6,183,123.00 | 6,071,142.00 | -1.8% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 250,201.00 | 225,000.00 | -10.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 255,201.00 | 230,000.00 | -9.9% |
| TOTAL, REVENUES | | | 7,158,035.00 | 6,939,298.00 | -3.1% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,825,449.00 | 1,856,749.00 | 1.7% |
| Certificated Pupil Support Salaries | | 1200 | 60,000.00 | 60,000.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 379,400.00 | 440,697.00 | 16.2% |
| Other Certificated Salaries | | 1900 | 309,749.00 | 290,300.00 | -6.3% |
| TOTAL, CERTIFICATED SALARIES | | | 2,574,598.00 | 2,647,746.00 | 2.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 183,062.00 | 183,062.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 798,664.00 | 796,944.00 | -0.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 981,726.00 | 980,006.00 | -0.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 191,833.00 | 204,374.00 | 6.5% |
| PERS | | 3201-3202 | 119,776.00 | 118,025.00 | -1.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 119,173.00 | 111,450.00 | -6.5% |
| Health and Welfare Benefits | | 3401-3402 | 795,432.00 | 843,006.00 | 6.0% |
| Unemployment Insurance | | 3501-3502 | 39,518.00 | 1,765.00 | -95.5% |
| Workers' Compensation | | 3601-3602 | 74,323.00 | 74,261.00 | -0.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 43,243.00 | 47,775.00 | 10.5% |
| PERS Reduction | | 3801-3802 | 14,714.00 | 14,742.00 | 0.2% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,398,012.00 | 1,415,398.00 | 1.2% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 105,812.00 | 110,089.00 | 4.0% |
| Books and Other Reference Materials | | 4200 | 26,500.00 | 13,376.00 | -49.5% |
| Materials and Supplies | | 4300 | 86,299.00 | 84,840.00 | -1.7% |
| Noncapitalized Equipment | | 4400 | 60,914.00 | 52,153.00 | -14.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 279,525.00 | 260,458.00 | -6.8% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 20,791.00 | 19,047.00 | -8.4% |
| Dues and Memberships | | 5300 | 1,000.00 | 1,500.00 | 50.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 50,690.00 | 47,800.00 | -5.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 35,452.00 | 53,368.00 | 50.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,346.00 | 7,580.00 | 19.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 97,649.00 | 172,652.00 | 76.8% |
| Communications | | 5900 | 26,400.00 | 29,222.00 | 10.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 238,328.00 | 331,149.00 | 38.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 249,505.00 | 304,541.00 | 22.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 249,505.00 | 304,541.00 | 22.1% |
| TOTAL, EXPENDITURES | | | 5,721,694.00 | 5,939,298.00 | 3.8% |

| 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 | 1,000,000.00 | 1,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,000,000.00 | 1,000,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,000,000.00) | (1,000,000.00) | 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 | 719,711.00 | 638,156.00 | -11.3% |
| 3) Other State Revenue | | 8300-8599 | 6,183,123.00 | 6,071,142.00 | -1.8% |
| 4) Other Local Revenue | | 8600-8799 | 255,201.00 | 230,000.00 | -9.9% |
| 5) TOTAL, REVENUES | | | 7,158,035.00 | 6,939,298.00 | -3.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,493,827.00 | 2,578,968.00 | 3.4% |
| 2) Instruction - Related Services | 2000-2999 | | 2,524,755.00 | 2,609,283.00 | 3.3% |
| 3) Pupil Services | 3000-3999 | | 72,941.00 | 71,480.00 | -2.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 249,505.00 | 304,541.00 | 22.1% |
| 8) Plant Services | 8000-8999 | | 380,666.00 | 375,026.00 | -1.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,721,694.00 | 5,939,298.00 | 3.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,436,341.00 | 1,000,000.00 | -30.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 1,000,000.00 | 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 | | | (1,000,000.00) | (1,000,000.00) | 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) | | | 436,341.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,572,637.06 | 3,008,978.06 | 17.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,572,637.06 | 3,008,978.06 | 17.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,572,637.06 | 3,008,978.06 | 17.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,008,978.06 | 3,008,978.06 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 3,008,978.06 | 3,008,978.06 | 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% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| 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 | 672,753.00 | 635,155.00 | -5.6% |
| 3) Other State Revenue | | 8300-8599 | 823,318.00 | 802,676.00 | -2.5% |
| 4) Other Local Revenue | | 8600-8799 | 152,403.00 | 31,805.00 | -79.1% |
| 5) TOTAL, REVENUES | | | 1,648,474.00 | 1,469,636.00 | -10.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 404,909.00 | 375,603.00 | -7.2% |
| 2) Classified Salaries | | 2000-2999 | 559,140.00 | 479,329.00 | -14.3% |
| 3) Employee Benefits | | 3000-3999 | 583,911.00 | 586,468.00 | 0.4% |
| 4) Books and Supplies | | 4000-4999 | 31,655.00 | 9,275.00 | -70.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 26,523.00 | 18,961.00 | -28.5% |
| 6) Capital Outlay | | 6000-6999 | 42,336.00 | 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 | | | 1,648,474.00 | 1,469,636.00 | -10.8% |
| 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 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|------------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low- Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 672,753.00 | 635,155.00 | -5.6% |
| TOTAL, FEDERAL REVENUE | | | 672,753.00 | 635,155.00 | -5.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6055, 6056, 6105 | 8590 | 802,676.00 | 802,676.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 20,642.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 823,318.00 | 802,676.00 | -2.5% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 | | | | | |
| Child Development Parent Fees | | 8673 | 36,500.00 | 31,805.00 | -12.9% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 115,903.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 152,403.00 | 31,805.00 | -79.1% |
| TOTAL, REVENUES | | | 1,648,474.00 | 1,469,636.00 | -10.8% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 315,030.00 | 287,474.00 | -8.7% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 88,464.00 | 88,129.00 | -0.4% |
| Other Certificated Salaries | | 1900 | 1,415.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 404,909.00 | 375,603.00 | -7.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 531,232.00 | 405,544.00 | -23.7% |
| Classified Support Salaries | | 2200 | 13,296.00 | 13,228.00 | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 14,612.00 | 14,557.00 | -0.4% |
| Other Classified Salaries | | 2900 | 0.00 | 46,000.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 559,140.00 | 479,329.00 | -14.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 29,326.00 | 30,740.00 | 4.8% |
| PERS | | 3201-3202 | 58,529.00 | 54,494.00 | -6.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 51,638.00 | 38,655.00 | -25.1% |
| Health and Welfare Benefits | | 3401-3402 | 377,407.00 | 409,490.00 | 8.5% |
| Unemployment Insurance | | 3501-3502 | 11,068.00 | 411.00 | -96.3% |
| Workers' Compensation | | 3601-3602 | 21,440.00 | 17,679.00 | -17.5% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 27,197.00 | 29,067.00 | 6.9% |
| PERS Reduction | | 3801-3802 | 7,306.00 | 5,932.00 | -18.8% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 583,911.00 | 586,468.00 | 0.4% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 15,087.00 | 9,275.00 | -38.5% |
| Noncapitalized Equipment | | 4400 | 16,568.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 31,655.00 | 9,275.00 | -70.7% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 18,543.00 | 14,551.00 | -21.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 7,980.00 | 4,410.00 | -44.7% |
| 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 | | | 26,523.00 | 18,961.00 | -28.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 42,336.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 42,336.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,648,474.00 | 1,469,636.00 | -10.8% |

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

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 672,753.00 | 635,155.00 | -5.6% |
| 3) Other State Revenue | | 8300-8599 | 823,318.00 | 802,676.00 | -2.5% |
| 4) Other Local Revenue | | 8600-8799 | 152,403.00 | 31,805.00 | -79.1% |
| 5) TOTAL, REVENUES | | | 1,648,474.00 | 1,469,636.00 | -10.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,407,199.00 | 1,284,624.00 | -8.7% |
| 2) Instruction - Related Services | 2000-2999 | | 164,118.00 | 148,727.00 | -9.4% |
| 3) Pupil Services | 3000-3999 | | 1,147.00 | 0.00 | -100.0% |
| 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 | | 76,010.00 | 36,285.00 | -52.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,648,474.00 | 1,469,636.00 | -10.8% |
| 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 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | 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 | 1,015.00 | 1,000.00 | -1.5% |
| 5) TOTAL, REVENUES | | | 1,015.00 | 1,000.00 | -1.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 100.00 | 500.00 | 400.0% |
| 3) Employee Benefits | | 3000-3999 | 15.00 | 49.00 | 226.7% |
| 4) Books and Supplies | | 4000-4999 | 1,000.00 | 1,000.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10,700.00 | 30,000.00 | 180.4% |
| 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 | | | 11,815.00 | 31,549.00 | 167.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (10,800.00) | (30,549.00) | 182.9% |
| 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 FUND BALANCE (C + D4) | | | (10,800.00) | (30,549.00) | 182.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 170,969.38 | 160,169.38 | -6.3% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 170,969.38 | 160,169.38 | -6.3% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 170,969.38 | 160,169.38 | -6.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 160,169.38 | 129,620.38 | -19.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 160,169.38 | 129,620.38 | -19.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| 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 | 1,015.00 | 1,000.00 | -1.5% |
| 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 | | | 1,015.00 | 1,000.00 | -1.5% |
| TOTAL, REVENUES | | | 1,015.00 | 1,000.00 | -1.5% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 100.00 | 500.00 | 400.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 100.00 | 500.00 | 400.0% |
| 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 | 8.00 | 38.00 | 375.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 2.00 | 1.00 | -50.0% |
| Workers' Compensation | | 3601-3602 | 5.00 | 10.00 | 100.0% |
| 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 | | | 15.00 | 49.00 | 226.7% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,000.00 | 1,000.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,000.00 | 1,000.00 | 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 | 10,700.00 | 30,000.00 | 180.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,700.00 | 30,000.00 | 180.4% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 11,815.00 | 31,549.00 | 167.0% |

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

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,015.00 | 1,000.00 | -1.5% |
| 5) TOTAL, REVENUES | | | 1,015.00 | 1,000.00 | -1.5% |
| 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 | | 11,815.00 | 31,549.00 | 167.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 11,815.00 | 31,549.00 | 167.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (10,800.00) | (30,549.00) | 182.9% |
| 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 FUND BALANCE (C + D4) | | | (10,800.00) | (30,549.00) | 182.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 170,969.38 | 160,169.38 | -6.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 170,969.38 | 160,169.38 | -6.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 170,969.38 | 160,169.38 | -6.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 160,169.38 | 129,620.38 | -19.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 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 | 160,169.38 | 129,620.38 | -19.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | 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 | 65,000.00 | 75,000.00 | 15.4% |
| 5) TOTAL, REVENUES | | | 65,000.00 | 75,000.00 | 15.4% |
| 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) | | | 65,000.00 | 75,000.00 | 15.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 65,000.00 | 75,000.00 | 15.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,092,398.78 | 12,157,398.78 | 0.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,092,398.78 | 12,157,398.78 | 0.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,092,398.78 | 12,157,398.78 | 0.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,157,398.78 | 12,232,398.78 | 0.6% |
| 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 | | | | | |
| 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 | 12,157,398.78 | 12,232,398.78 | 0.6% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 65,000.00 | 75,000.00 | 15.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 65,000.00 | 75,000.00 | 15.4% |
| TOTAL, REVENUES | | | 65,000.00 | 75,000.00 | 15.4% |

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

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 65,000.00 | 75,000.00 | 15.4% |
| 5) TOTAL, REVENUES | | | 65,000.00 | 75,000.00 | 15.4% |
| 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) | | | 65,000.00 | 75,000.00 | 15.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 65,000.00 | 75,000.00 | 15.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,092,398.78 | 12,157,398.78 | 0.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,092,398.78 | 12,157,398.78 | 0.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,092,398.78 | 12,157,398.78 | 0.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 12,157,398.78 | 12,232,398.78 | 0.6% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | 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 | 33,525.00 | 24,600.00 | -26.6% |
| 5) TOTAL, REVENUES | | | 33,525.00 | 24,600.00 | -26.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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) | | | 33,525.00 | 24,600.00 | -26.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 1,000,000.00 | 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 | | | (1,000,000.00) | (1,000,000.00) | 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) | | | (966,475.00) | (975,400.00) | 0.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,750,660.74 | 4,784,185.74 | -16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,750,660.74 | 4,784,185.74 | -16.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,750,660.74 | 4,784,185.74 | -16.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,784,185.74 | 3,808,785.74 | -20.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 4,784,185.74 | 3,808,785.74 | -20.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 33,525.00 | 24,600.00 | -26.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 33,525.00 | 24,600.00 | -26.6% |
| TOTAL, REVENUES | | | 33,525.00 | 24,600.00 | -26.6% |

| 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 | 1,000,000.00 | 1,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,000,000.00 | 1,000,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,000,000.00) | (1,000,000.00) | 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 | 33,525.00 | 24,600.00 | -26.6% |
| 5) TOTAL, REVENUES | | | 33,525.00 | 24,600.00 | -26.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 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) | | | 33,525.00 | 24,600.00 | -26.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 1,000,000.00 | 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 | | | (1,000,000.00) | (1,000,000.00) | 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) | | | (966,475.00) | (975,400.00) | 0.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,750,660.74 | 4,784,185.74 | -16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,750,660.74 | 4,784,185.74 | -16.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,750,660.74 | 4,784,185.74 | -16.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,784,185.74 | 3,808,785.74 | -20.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 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 | 4,784,185.74 | 3,808,785.74 | -20.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | 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 | 1,069,856.00 | 780,100.00 | -27.1% |
| 5) TOTAL, REVENUES | | | 1,069,856.00 | 780,100.00 | -27.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,031,065.00 | 1,228,750.00 | 19.2% |
| 3) Employee Benefits | | 3000-3999 | 446,624.00 | 486,242.00 | 8.9% |
| 4) Books and Supplies | | 4000-4999 | 4,423,064.00 | 13,146,539.00 | 197.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,434,743.00 | 5,621,080.00 | 63.7% |
| 6) Capital Outlay | | 6000-6999 | 57,759,320.00 | 102,562,088.00 | 77.6% |
| 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 | | | 67,094,816.00 | 123,044,679.00 | 83.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (66,024,960.00) | (122,264,579.00) | 85.2% |
| 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) | | | (66,024,960.00) | (122,264,579.00) | 85.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 195,121,387.06 | 129,096,427.06 | -33.8% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 195,121,387.06 | 129,096,427.06 | -33.8% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 195,121,387.06 | 129,096,427.06 | -33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 129,096,427.06 | 6,831,848.06 | -94.7% |
| 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 | 129,096,427.06 | 6,831,848.06 | -94.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/in-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,069,856.00 | 780,000.00 | -27.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 100.00 | New |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,069,856.00 | 780,100.00 | -27.1% |
| TOTAL, REVENUES | | | 1,069,856.00 | 780,100.00 | -27.1% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 90,000.00 | 90,000.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 683,202.00 | 880,753.00 | 28.9% |
| Clerical, Technical and Office Salaries | | 2400 | 257,863.00 | 257,997.00 | 0.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,031,065.00 | 1,228,750.00 | 19.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 27,963.00 | New |
| PERS | | 3201-3202 | 108,996.00 | 80,030.00 | -26.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 76,875.00 | 81,203.00 | 5.6% |
| Health and Welfare Benefits | | 3401-3402 | 186,858.00 | 222,751.00 | 19.2% |
| Unemployment Insurance | | 3501-3502 | 11,367.00 | 609.00 | -94.6% |
| Workers' Compensation | | 3601-3602 | 21,786.00 | 25,638.00 | 17.7% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 24,999.00 | 36,121.00 | 44.5% |
| PERS Reduction | | 3801-3802 | 15,743.00 | 11,927.00 | -24.2% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 446,624.00 | 486,242.00 | 8.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,310,201.00 | 5,062,243.00 | 286.4% |
| Noncapitalized Equipment | | 4400 | 3,112,863.00 | 8,084,296.00 | 159.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,423,064.00 | 13,146,539.00 | 197.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 12,439.00 | 19,080.00 | 53.4% |
| 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 | 9,265.00 | 8,500.00 | -8.3% |
| 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 | 3,413,039.00 | 5,593,500.00 | 63.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,434,743.00 | 5,621,080.00 | 63.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 2,960,709.00 | 3,098,435.00 | 4.7% |
| Land Improvements | | 6170 | 5,692,600.00 | 7,175,327.00 | 26.0% |
| Buildings and Improvements of Buildings | | 6200 | 47,639,819.00 | 92,288,306.00 | 93.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,466,192.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 57,759,320.00 | 102,562,068.00 | 77.6% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 67,094,816.00 | 123,044,679.00 | 83.4% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 | 1,069,856.00 | 780,100.00 | -27.1% |
| 5) TOTAL, REVENUES | | | 1,069,856.00 | 780,100.00 | -27.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 67,094,816.00 | 123,044,679.00 | 83.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 67,094,816.00 | 123,044,679.00 | 83.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (66,024,960.00) | (122,264,579.00) | 85.2% |
| 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) | | | (66,024,960.00) | (122,264,579.00) | 85.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 195,121,387.06 | 129,096,427.06 | -33.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 195,121,387.06 | 129,096,427.06 | -33.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 195,121,387.06 | 129,096,427.06 | -33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 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 | 129,096,427.06 | 6,831,848.06 | -94.7% |
| 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 | 1,349,914.00 | 1,002,700.00 | -25.7% |
| 5) TOTAL, REVENUES | | | 1,349,914.00 | 1,002,700.00 | -25.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 612.00 | 800.00 | 30.7% |
| 3) Employee Benefits | | 3000-3999 | 52.00 | 78.00 | 50.0% |
| 4) Books and Supplies | | 4000-4999 | 100.00 | 200.00 | 100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 434,953.00 | 344,014.00 | -20.9% |
| 6) Capital Outlay | | 6000-6999 | 12,500.00 | 100,000.00 | 700.0% |
| 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 | | | 448,217.00 | 445,092.00 | -0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 901,697.00 | 557,608.00 | -38.2% |
| 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) | | | 901,697.00 | 557,608.00 | -38.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 3,270,205.26 | 4,171,902.26 | 27.6% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 3,270,205.26 | 4,171,902.26 | 27.6% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 3,270,205.26 | 4,171,902.26 | 27.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 4,171,902.26 | 4,729,510.26 | 13.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 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 | 4,171,902.26 | 4,729,510.26 | 13.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 22,700.00 | 22,700.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 1,327,214.00 | 980,000.00 | -26.2% |
| 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 | | | 1,349,914.00 | 1,002,700.00 | -25.7% |
| TOTAL, REVENUES | | | 1,349,914.00 | 1,002,700.00 | -25.7% |

| 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 | 612.00 | 800.00 | 30.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 612.00 | 800.00 | 30.7% |
| 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 | 32.00 | 60.00 | 87.5% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 7.00 | 2.00 | -71.4% |
| Workers' Compensation | | 3601-3602 | 13.00 | 16.00 | 23.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 52.00 | 78.00 | 50.0% |
| 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 | 100.00 | 200.00 | 100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 100.00 | 200.00 | 100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 100.00 | 500.00 | 400.0% |
| 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 | 295,000.00 | 314,114.00 | 6.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 39,853.00 | 29,400.00 | -26.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 100,000.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 434,953.00 | 344,014.00 | -20.9% |
| 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 | 12,500.00 | 100,000.00 | 700.0% |
| 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 | | | 12,500.00 | 100,000.00 | 700.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 448,217.00 | 445,092.00 | -0.7% |

| 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 | 1,349,914.00 | 1,002,700.00 | -25.7% |
| 5) TOTAL, REVENUES | | | 1,349,914.00 | 1,002,700.00 | -25.7% |
| 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 | | 448,217.00 | 445,092.00 | -0.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 448,217.00 | 445,092.00 | -0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 901,697.00 | 557,608.00 | -38.2% |
| 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) | | | 901,697.00 | 557,608.00 | -38.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,270,205.26 | 4,171,902.26 | 27.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,270,205.26 | 4,171,902.26 | 27.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,270,205.26 | 4,171,902.26 | 27.6% |
| 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) | | | 4,171,902.26 | 4,729,510.26 | 13.4% |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,171,902.26 | 4,729,510.26 | 13.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| 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 | 32.00 | 32.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 32.00 | 32.00 | 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 | 16.00 | 16.00 | 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 | | | 16.00 | 16.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 16.00 | 16.00 | 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) | | | 16.00 | 16.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 16.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 16.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 16.00 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| 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 | | | | | |
| 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 | 32.00 | 32.00 | 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 | | | 32.00 | 32.00 | 0.0% |
| TOTAL, REVENUES | | | 32.00 | 32.00 | 0.0% |

| 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 | 16.00 | 16.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16.00 | 16.00 | 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 | 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 | | | 16.00 | 16.00 | 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 | 32.00 | 32.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 32.00 | 32.00 | 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 | | 16.00 | 16.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 16.00 | 16.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 16.00 | 16.00 | 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) | | | 16.00 | 16.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 16.00 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 16.00 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 16.00 | New |
| 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) | | | 16.00 | 32.00 | 100.0% |
| 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 | | | 16.00 | 32.00 | 100.0% |
| 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% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 16.00 | 32.00 |
| Total, Restricted Balance | | 16.00 | 32.00 |

| 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 | 8,753,830.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 132,277.00 | 100,000.00 | -24.4% |
| 5) TOTAL, REVENUES | | | 8,886,107.00 | 100,000.00 | -98.9% |
| 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 | 6,611.00 | 5,000.00 | -24.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 232,899.00 | 358,000.00 | 53.7% |
| 6) Capital Outlay | | 6000-6999 | 1,447,015.00 | 920,000.00 | -36.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 14,058,558.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 15,745,083.00 | 1,283,000.00 | -91.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,858,976.00) | (1,183,000.00) | -82.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,858,976.00) | (1,183,000.00) | -82.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,356,842.03 | 13,497,866.03 | -33.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,356,842.03 | 13,497,866.03 | -33.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,356,842.03 | 13,497,866.03 | -33.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,497,866.03 | 12,314,866.03 | -8.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 13,497,866.03 | 12,314,866.03 | -8.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 8,753,830.00 | 0.00 | -100.0% |
| 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 | | | 8,753,830.00 | 0.00 | -100.0% |
| 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 | 132,277.00 | 100,000.00 | -24.4% |
| 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 | | | 132,277.00 | 100,000.00 | -24.4% |
| TOTAL, REVENUES | | | 8,886,107.00 | 100,000.00 | -98.9% |

| 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 | 6,611.00 | 5,000.00 | -24.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,611.00 | 5,000.00 | -24.4% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 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 | 14,500.00 | 8,000.00 | -44.8% |
| 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 | 218,399.00 | 350,000.00 | 60.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 232,899.00 | 358,000.00 | 53.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 100,000.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 1,205,733.00 | 500,000.00 | -58.5% |
| Buildings and Improvements of Buildings | | 6200 | 141,282.00 | 420,000.00 | 197.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,447,015.00 | 920,000.00 | -36.4% |
| 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 | 518,408.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 13,540,150.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 14,058,558.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 15,745,083.00 | 1,283,000.00 | -91.9% |

| 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 | 8,753,830.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 132,277.00 | 100,000.00 | -24.4% |
| 5) TOTAL, REVENUES | | | 8,886,107.00 | 100,000.00 | -98.9% |
| 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 | | 1,686,525.00 | 1,283,000.00 | -23.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 14,058,558.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 15,745,083.00 | 1,283,000.00 | -91.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (6,858,976.00) | (1,183,000.00) | -82.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,858,976.00) | (1,183,000.00) | -82.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 20,356,842.03 | 13,497,866.03 | -33.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 20,356,842.03 | 13,497,866.03 | -33.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 20,356,842.03 | 13,497,866.03 | -33.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 13,497,866.03 | 12,314,866.03 | -8.8% |
| 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% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 13,497,866.03 | 12,314,866.03 |
| Total, Restricted Balance | | <u>13,497,866.03</u> | <u>12,314,866.03</u> |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10.00 | 10.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 10.00 | 10.00 | 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) | | | 10.00 | 10.00 | 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) | | | 10.00 | 10.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,542.07 | 1,552.07 | 0.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,542.07 | 1,552.07 | 0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,542.07 | 1,552.07 | 0.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,552.07 | 1,562.07 | 0.6% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,552.07 | 1,562.07 | 0.6% |
| 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 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10.00 | 10.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10.00 | 10.00 | 0.0% |
| TOTAL, REVENUES | | | 10.00 | 10.00 | 0.0% |

| 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 | 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 | | | | | |
| 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 | 10.00 | 10.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 10.00 | 10.00 | 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) | | | 10.00 | 10.00 | 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) | | | 10.00 | 10.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,542.07 | 1,552.07 | 0.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,542.07 | 1,552.07 | 0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,542.07 | 1,552.07 | 0.6% |
| 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,552.07 | 1,562.07 | 0.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13</u> <u>Estimated Actuals</u> | <u>2013-14</u> <u>Budget</u> |
|---------------------------|--------------------|--|---------------------------------|
| 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 | 31,026,419.80 | 31,026,419.80 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 31,026,419.80 | 31,026,419.80 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 31,026,419.80 | 31,026,419.80 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 31,026,419.80 | 31,026,419.80 | 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 | 31,026,419.80 | 31,026,419.80 | 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 | | 7689 | 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 | 31,026,419.80 | 31,026,419.80 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 31,026,419.80 | 31,026,419.80 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,026,419.80 | 31,026,419.80 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) | | | 31,026,419.80 | 31,026,419.80 | 0.0% |
| 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 | 31,026,419.80 | 31,026,419.80 | 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% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13</u> <u>Estimated Actuals</u> | <u>2013-14</u> <u>Budget</u> |
|---------------------------|--------------------|--|---------------------------------|
| 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 | 3,444,204.00 | 3,482,053.00 | 1.1% |
| 3) Other State Revenue | | 8300-8599 | 294,617.00 | 312,662.00 | 6.1% |
| 4) Other Local Revenue | | 8600-8799 | 2,160,315.00 | 2,171,310.00 | 0.5% |
| 5) TOTAL, REVENUES | | | 5,899,136.00 | 5,966,025.00 | 1.1% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,314,343.00 | 2,392,489.00 | 3.4% |
| 3) Employee Benefits | | 3000-3999 | 1,488,355.00 | 1,533,962.00 | 3.1% |
| 4) Books and Supplies | | 4000-4999 | 1,774,965.00 | 1,740,848.00 | -1.9% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 40,306.00 | 47,965.00 | 19.0% |
| 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 | 250,561.00 | 303,480.00 | 21.1% |
| 9) TOTAL, EXPENSES | | | 5,868,530.00 | 6,018,744.00 | 2.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 30,606.00 | (52,719.00) | -272.3% |
| 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 NET POSITION (C + D4) | | | 30,606.00 | (52,719.00) | -272.3% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 543,538.41 | 574,144.41 | 5.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 543,538.41 | 574,144.41 | 5.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 543,538.41 | 574,144.41 | 5.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 574,144.41 | 521,425.41 | -9.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 574,144.41 | 521,425.41 | -9.2% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| REVENUE LIMIT SOURCES | | | | | |
| Revenue Limit Transfers | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 3,444,204.00 | 3,482,053.00 | 1.1% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,444,204.00 | 3,482,053.00 | 1.1% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 294,617.00 | 312,662.00 | 6.1% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 294,617.00 | 312,662.00 | 6.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 2,133,004.00 | 2,144,000.00 | 0.5% |
| Interest | | 8660 | 1.00 | 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 | 27,310.00 | 27,310.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,160,315.00 | 2,171,310.00 | 0.5% |
| TOTAL, REVENUES | | | 5,899,136.00 | 5,966,025.00 | 1.1% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 1,852,981.00 | 1,920,547.00 | 3.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 120,100.00 | 121,301.00 | 1.0% |
| Clerical, Technical and Office Salaries | | 2400 | 163,011.00 | 164,641.00 | 1.0% |
| Other Classified Salaries | | 2900 | 178,251.00 | 186,000.00 | 4.3% |
| TOTAL, CLASSIFIED SALARIES | | | 2,314,343.00 | 2,392,489.00 | 3.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 229,140.00 | 240,877.00 | 5.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 161,970.00 | 167,439.00 | 3.4% |
| Health and Welfare Benefits | | 3401-3402 | 936,275.00 | 986,540.00 | 5.4% |
| Unemployment Insurance | | 3501-3502 | 23,696.00 | 1,196.00 | -95.0% |
| Workers' Compensation | | 3601-3602 | 48,054.00 | 49,677.00 | 3.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 57,027.00 | 58,953.00 | 3.4% |
| PERS Reduction | | 3801-3802 | 32,193.00 | 29,280.00 | -9.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,488,355.00 | 1,533,962.00 | 3.1% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 127,498.00 | 124,800.00 | -2.1% |
| Noncapitalized Equipment | | 4400 | 4,253.00 | 9,000.00 | 111.6% |
| Food | | 4700 | 1,643,214.00 | 1,607,048.00 | -2.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,774,965.00 | 1,740,848.00 | -1.9% |

| 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 | 4,621.00 | 4,410.00 | -4.6% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,820.00 | 20,300.00 | 46.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (40,390.00) | (32,000.00) | -20.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 62,255.00 | 55,255.00 | -11.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 40,306.00 | 47,965.00 | 19.0% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 250,561.00 | 303,480.00 | 21.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 250,561.00 | 303,480.00 | 21.1% |
| TOTAL, EXPENSES | | | 5,868,530.00 | 6,018,744.00 | 2.6% |

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

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,444,204.00 | 3,482,053.00 | 1.1% |
| 3) Other State Revenue | | 8300-8599 | 294,617.00 | 312,662.00 | 6.1% |
| 4) Other Local Revenue | | 8600-8799 | 2,160,315.00 | 2,171,310.00 | 0.5% |
| 5) TOTAL, REVENUES | | | 5,899,136.00 | 5,966,025.00 | 1.1% |
| 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 | | 5,617,969.00 | 5,715,264.00 | 1.7% |
| 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 | | 250,561.00 | 303,480.00 | 21.1% |
| 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 | | | 5,868,530.00 | 6,018,744.00 | 2.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 30,606.00 | (52,719.00) | -272.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| h) 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) | | | 30,606.00 | (52,719.00) | -272.3% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 543,538.41 | 574,144.41 | 5.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 543,538.41 | 574,144.41 | 5.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 543,538.41 | 574,144.41 | 5.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 574,144.41 | 521,425.41 | -9.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 574,144.41 | 521,425.41 | -9.2% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|--------------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 574,144.41 | 521,425.41 |
| Total, Restricted Net Position | | <u>574,144.41</u> | <u>521,425.41</u> |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,735,070.00 | 3,078,860.00 | -17.6% |
| 5) TOTAL, REVENUES | | | 3,735,070.00 | 3,078,860.00 | -17.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 32,873.00 | 30,000.00 | -8.7% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 3,879,287.00 | 3,148,860.00 | -18.8% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 3,912,160.00 | 3,178,860.00 | -18.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (177,090.00) | (100,000.00) | -43.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,000.00 | 100,000.00 | 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 | | | 100,000.00 | 100,000.00 | 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) | | | (77,090.00) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,410,830.15 | 4,333,740.15 | -1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,410,830.15 | 4,333,740.15 | -1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,410,830.15 | 4,333,740.15 | -1.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 4,333,740.15 | 4,333,740.15 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 4,333,740.15 | 4,333,740.15 | 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 Revoiving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9580 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net OPEB Obligation | | 9664 | 0.00 | | |
| b) Compensated Absences | | 9665 | 0.00 | | |
| c) COPs Payable | | 9666 | 0.00 | | |
| d) Capital Leases Payable | | 9667 | 0.00 | | |
| e) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| f) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| I. NET POSITION | | | | | |
| Net Position, June 30 (G10 - H7) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| 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 | 3,389,870.00 | 2,758,860.00 | -18.6% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 345,200.00 | 320,000.00 | -7.3% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,735,070.00 | 3,078,860.00 | -17.6% |
| TOTAL, REVENUES | | | 3,735,070.00 | 3,078,860.00 | -17.6% |

| 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 | 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 | 22,500.00 | 20,000.00 | -11.1% |
| Noncapitalized Equipment | | 4400 | 10,373.00 | 10,000.00 | -3.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 32,873.00 | 30,000.00 | -8.7% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 75,000.00 | 250,000.00 | 233.3% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 412,417.00 | 120,000.00 | -70.9% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,391,870.00 | 2,778,860.00 | -18.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 3,879,287.00 | 3,148,860.00 | -18.8% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 3,912,160.00 | 3,178,860.00 | -18.7% |

| 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 | 100,000.00 | 100,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 100,000.00 | 100,000.00 | 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) | | | 100,000.00 | 100,000.00 | 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 | 3,735,070.00 | 3,078,860.00 | -17.6% |
| 5) TOTAL, REVENUES | | | 3,735,070.00 | 3,078,860.00 | -17.6% |
| 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 | | 3,912,160.00 | 3,178,860.00 | -18.7% |
| 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 | | | 3,912,160.00 | 3,178,860.00 | -18.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (177,090.00) | (100,000.00) | -43.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,000.00 | 100,000.00 | 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 | | | 100,000.00 | 100,000.00 | 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) | | | (77,090.00) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,410,830.15 | 4,333,740.15 | -1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,410,830.15 | 4,333,740.15 | -1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 4,410,830.15 | 4,333,740.15 | -1.7% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 4,333,740.15 | 4,333,740.15 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 4,333,740.15 | 4,333,740.15 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Net Position | 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 | 3,153,860.00 | 2,950,000.00 | -6.5% |
| 5) TOTAL, REVENUES | | | 3,153,860.00 | 2,950,000.00 | -6.5% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 33,150.00 | 33,000.00 | -0.5% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 33,150.00 | 33,000.00 | -0.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,120,710.00 | 2,917,000.00 | -6.5% |
| 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 NET POSITION (C + D4) | | | 3,120,710.00 | 2,917,000.00 | -6.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,110,506.16 | 24,231,216.16 | 14.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,110,506.16 | 24,231,216.16 | 14.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 21,110,506.16 | 24,231,216.16 | 14.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 24,231,216.16 | 27,148,216.16 | 12.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 24,231,216.16 | 27,148,216.16 | 12.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net OPEB Obligation | | 9664 | 0.00 | | |
| b) Compensated Absences | | 9665 | 0.00 | | |
| c) COPs Payable | | 9666 | 0.00 | | |
| d) Capital Leases Payable | | 9667 | 0.00 | | |
| e) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| f) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| I. NET POSITION | | | | | |
| Net Position, June 30 (G10 - H7) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 3,153,860.00 | 2,950,000.00 | -6.5% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,153,860.00 | 2,950,000.00 | -6.5% |
| TOTAL, REVENUES | | | 3,153,860.00 | 2,950,000.00 | -6.5% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | | | | |
| | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 33,150.00 | 33,000.00 | -0.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 33,150.00 | 33,000.00 | -0.5% |
| TOTAL, EXPENSES | | | 33,150.00 | 33,000.00 | -0.5% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - 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 | 3,153,860.00 | 2,950,000.00 | -6.5% |
| 5) TOTAL, REVENUES | | | 3,153,860.00 | 2,950,000.00 | -6.5% |
| 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 | | 33,150.00 | 33,000.00 | -0.5% |
| 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 | | | 33,150.00 | 33,000.00 | -0.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,120,710.00 | 2,917,000.00 | -6.5% |
| 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 NET POSITION (C + D4) | | | 3,120,710.00 | 2,917,000.00 | -6.5% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,110,506.16 | 24,231,216.16 | 14.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,110,506.16 | 24,231,216.16 | 14.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 21,110,506.16 | 24,231,216.16 | 14.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 24,231,216.16 | 27,148,216.16 | 12.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 24,231,216.16 | 27,148,216.16 | 12.0% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Estimated Actuals</u> | <u>2013-14 Budget</u> |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Net Position | 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. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 6,375.00 | 6,000.00 | -5.9% |
| 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 | | | 6,375.00 | 6,000.00 | -5.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,375.00) | (6,000.00) | -5.9% |
| 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) | | | (6,375.00) | (6,000.00) | -5.9% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 69,181.68 | 62,806.68 | -9.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 69,181.68 | 62,806.68 | -9.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 69,181.68 | 62,806.68 | -9.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 62,806.68 | 56,806.68 | -9.6% |
| 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 | 62,806.68 | 56,806.68 | -9.6% |

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

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

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,375.00 | 6,000.00 | -5.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 6,375.00 | 6,000.00 | -5.9% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 6,375.00 | 6,000.00 | -5.9% |

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

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 6,375.00 | 6,000.00 | -5.9% |
| 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, EXPENSES | | | 6,375.00 | 6,000.00 | -5.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (6,375.00) | (6,000.00) | -5.9% |
| 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) | | | (6,375.00) | (6,000.00) | -5.9% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 69,181.68 | 62,806.68 | -9.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 69,181.68 | 62,806.68 | -9.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 69,181.68 | 62,806.68 | -9.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 62,806.68 | 56,806.68 | -9.6% |
| 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 | 62,806.68 | 56,806.68 | -9.6% |

| <u>Resource</u> | <u>Description</u> | <u>2012-13</u> <u>Estimated Actuals</u> | <u>2013-14</u> <u>Budget</u> |
|-----------------|--------------------|--|---------------------------------|
| | | <u>0.00</u> | <u>0.00</u> |

Total, Restricted Net Position

| 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 | | | | | | |
| a. Kindergarten | | | | | | |
| b. Grades One through Three | | | | | | |
| c. Grades Four through Six | | | | | | |
| d. Grades Seven and Eight | | | | | | |
| e. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| f. Home and Hospital | | | | | | |
| g. Community Day School | | | | | | |
| 2. Special Education | | | | | | |
| a. Special Day Class | | | | | | |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | | | | | | |
| 3. TOTAL, ELEMENTARY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| HIGH SCHOOL | | | | | | |
| 4. General Education | | | 21,779.77 | 20,845.87 | 20,694.53 | 21,482.06 |
| a. Grades Nine through Twelve | 20,893.52 | 20,747.78 | | | | |
| b. Continuation Education | 603.52 | 591.10 | | | | |
| c. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| d. Home and Hospital | 26.61 | 28.67 | | | | |
| e. Community Day School | | | | | | |
| 5. Special Education | | | | | | |
| a. Special Day Class | 934.59 | 922.84 | 934.59 | 948.39 | 936.46 | 948.39 |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | 56.27 | 59.47 | 57.73 | 57.73 | 60.97 | 57.73 |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | | | | | | |
| 6. TOTAL, HIGH SCHOOL | 22,514.51 | 22,349.86 | 22,772.09 | 21,851.99 | 21,691.96 | 22,488.18 |
| COUNTY SUPPLEMENT | | | | | | |
| 7. County Community Schools (EC 1982[a]) | | | | | | |
| a. Elementary | | | | | | |
| b. High School | | | | | | |
| 8. Special Education | | | | | | |
| a. Special Day Class - Elementary | | | | | | |
| b. Special Day Class - High School | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Elementary | | | | | | |
| d. Nonpublic, Nonsectarian Schools - High School | 270.15 | 270.15 | 270.15 | 270.15 | 270.15 | 270.15 |
| e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary | | | | | | |
| f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School | 26.81 | 26.81 | 26.81 | 26.81 | 26.81 | 26.81 |
| 9. TOTAL, ADA REPORTED BY COUNTY OFFICES | 296.96 | 296.96 | 296.96 | 296.96 | 296.96 | 296.96 |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9) | 22,811.47 | 22,646.82 | 23,069.05 | 22,148.95 | 21,988.92 | 22,785.14 |
| 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) | 22,811.47 | 22,646.82 | 23,069.05 | 22,148.95 | 21,988.92 | 22,785.14 |
| 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.

Current Expense Formula/Minimum Classroom Compensation

| 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 | 96,211,657.00 | 301 | 0.00 | 303 | 96,211,657.00 | 305 | 1,720,878.00 | | 307 | 94,490,779.00 | 309 |
| 2000 - Classified Salaries | 23,927,802.00 | 311 | 0.00 | 313 | 23,927,802.00 | 315 | 2,259,340.00 | | 317 | 21,668,462.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 52,267,762.00 | 321 | 433,116.00 | 323 | 51,834,646.00 | 325 | 2,042,273.00 | | 327 | 49,792,373.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 4,160,435.00 | 331 | 0.00 | 333 | 4,160,435.00 | 335 | 1,724,128.00 | | 337 | 2,436,307.00 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 15,561,559.00 | 341 | 0.00 | 343 | 15,561,559.00 | 345 | 5,644,208.00 | | 347 | 9,917,351.00 | 349 |
| TOTAL | | | | | 191,696,099.00 | 365 | TOTAL | | | 178,305,272.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|--|--|-------------|----------|
| 1. Teacher Salaries as Per EC 41011 | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | | 2100 | 380 |
| 3. STRS | | 3101 & 3102 | 382 |
| 4. PERS | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372) | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310) | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | | 1,785.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | | 64.55% |
| 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) | 50.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 64.55% |
| 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) | 178,305,272.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

Current Expense Formula/Minimum Classroom Compensation

| 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 | 98,515,921.00 | 301 | 0.00 | 303 | 98,515,921.00 | 305 | 1,480,000.00 | | 307 | 97,035,921.00 | 309 |
| 2000 - Classified Salaries | 25,280,947.00 | 311 | 0.00 | 313 | 25,280,947.00 | 315 | 2,341,551.00 | | 317 | 22,939,396.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 53,716,965.00 | 321 | (1.00) | 323 | 53,716,966.00 | 325 | 1,981,692.00 | | 327 | 51,735,274.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 4,827,172.00 | 331 | 0.00 | 333 | 4,827,172.00 | 335 | 1,588,528.00 | | 337 | 3,238,644.00 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 16,259,548.00 | 341 | 0.00 | 343 | 16,259,548.00 | 345 | 5,737,538.00 | | 347 | 10,522,010.00 | 349 |
| TOTAL | | | | | 198,600,554.00 | 365 | TOTAL | | | 185,471,245.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011 | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | | 2100 | 380 |
| 3. STRS | | 3101 & 3102 | 382 |
| 4. PERS | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372) | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310) | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | | 0.00 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 63.22% |
| 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) | 50.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 63.22% |
| 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) | 185,471,245.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,233,617.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 165,876,124.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.76%

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) | 7,178,436.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 2,875,966.00 |
| 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) | 606,614.04 |
| 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) | 10,661,016.04 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 3,448.45 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 10,664,464.49 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 117,073,358.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 23,108,867.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 18,819,664.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 2,006,595.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 788,464.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 15,526,737.96 |
| 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) | 5,472,189.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,606,138.00 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 5,617,969.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 190,019,981.96 |

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) 5.61%

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) 5.61%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>10,661,016.04</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(681,518.54)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.25%) times Part III, Line B18); zero if negative | <u>3,448.45</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.25%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.28%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>3,448.45</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>3,448.45</u> |

Approved indirect cost rate: 5.25%
Highest rate used in any program: 7.28%

Note: In one or more resources, the rate used is greater than the approved rate.

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 3,302,159.00 | 178,339.00 | 5.40% |
| 01 | 3060 | 246,332.00 | 13,778.00 | 5.59% |
| 01 | 3327 | 33,105.00 | 1,738.00 | 5.25% |
| 01 | 3410 | 375,248.00 | 19,701.00 | 5.25% |
| 01 | 3550 | 352,673.00 | 25,686.00 | 7.28% |
| 01 | 3555 | 19,110.00 | 853.00 | 4.46% |
| 01 | 4035 | 713,854.00 | 21,576.00 | 3.02% |
| 01 | 4036 | 2,233.00 | 117.00 | 5.24% |
| 01 | 4216 | 179,848.00 | 5,596.00 | 3.11% |
| 01 | 5640 | 121,938.00 | 6,769.00 | 5.55% |
| 01 | 5810 | 1,038,577.00 | 548.00 | 0.05% |
| 01 | 6378 | 44,956.00 | 2,360.00 | 5.25% |
| 01 | 6385 | 76,753.00 | 4,221.00 | 5.50% |
| 01 | 6386 | 59,348.00 | 3,115.00 | 5.25% |
| 01 | 6500 | 20,625,871.00 | 1,277,051.00 | 6.19% |
| 01 | 6512 | 111,626.00 | 5,860.00 | 5.25% |
| 01 | 6520 | 458,054.00 | 24,048.00 | 5.25% |
| 01 | 7091 | 1,327,996.00 | 43,530.00 | 3.28% |
| 01 | 7220 | 497,808.00 | 26,607.00 | 5.34% |
| 01 | 7230 | 524,732.00 | 29,116.00 | 5.55% |
| 01 | 7240 | 3,012,924.00 | 158,178.00 | 5.25% |
| 01 | 8150 | 4,283,255.00 | 221,720.00 | 5.18% |
| 01 | 9010 | 7,701,107.00 | 165,436.00 | 2.15% |
| 61 | 5310 | 5,617,969.00 | 250,561.00 | 4.46% |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 554,756.58 | 554,756.58 |
| 2. State Lottery Revenue | 8560 | 3,579,089.00 | | 988,855.00 | 4,567,944.00 |
| 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) | | 3,579,089.00 | 0.00 | 1,543,611.58 | 5,122,700.58 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 1,690,710.00 | | | 1,690,710.00 |
| 2. Classified Salaries | 2000-2999 | 367,000.00 | | | 367,000.00 |
| 3. Employee Benefits | 3000-3999 | 857,152.00 | | | 857,152.00 |
| 4. Books and Supplies | 4000-4999 | 330,000.00 | | 901,478.00 | 1,231,478.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 334,227.00 | | | 334,227.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 57,200.00 | 57,200.00 |
| 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) | | 3,579,089.00 | 0.00 | 958,678.00 | 4,537,767.00 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 584,933.58 | 584,933.58 |
| D. COMMENTS: | | | | | |
| Used object code 5800 for Internet based instructional publications and materials in accordance to CSAM. | | | | | |

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

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

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 137,474,876.00 | | | | |
| a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024) | | 7,887.67 | 1.80% | 8,029.65 | 2.20% | 8,206.30 |
| b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719) | | 0.00 | 0.00% | | 0.00% | |
| c. Revenue Limit ADA (Form RL, line 5c, ID 0033) | | 22,785.14 | -2.71% | 22,168.66 | -1.44% | 21,848.58 |
| d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724) | | 179,721,665.22 | -0.95% | 178,006,580.77 | 0.72% | 179,296,002.05 |
| e. Other Revenue Limit (Form RL, lines 6 thru 14) | | 0.00 | 0.00% | | 0.00% | |
| f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082) | | 179,721,665.22 | -0.95% | 178,006,580.77 | 0.72% | 179,296,002.05 |
| g. Deficit Factor (Form RL, line 16) | | 0.81003 | 0.00% | 0.81003 | 0.00% | 0.81003 |
| h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284) | | 145,579,940.48 | -0.95% | 144,190,670.62 | 0.72% | 145,235,140.54 |
| i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099) | | | 0.00% | | 0.00% | |
| j. Revenue Limit Transfers (Objects 8091 and 8097) | | (6,428,499.00) | 1.80% | (6,544,212.00) | 2.20% | (6,688,185.00) |
| k. Other Adjustments (Form RL, lines 18 thru 20 and line 41) | | (1,676,565.00) | 1.85% | (1,707,563.62) | 2.26% | (1,746,120.54) |
| l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1) | | 137,474,876.48 | -1.12% | 135,938,895.00 | 0.63% | 136,800,835.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 25,900,984.00 | 1.38% | 26,258,422.00 | -5.82% | 24,731,473.00 |
| 4. Other Local Revenues | 8600-8799 | 4,248,118.00 | 0.00% | 4,248,118.00 | -33.74% | 2,814,618.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,000,000.00 | 0.00% | 2,000,000.00 | 100.00% | 4,000,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (28,788,316.00) | -0.48% | (28,650,965.00) | 4.41% | (29,913,124.00) |
| 6. Total (Sum lines A1l thru A5) | | 140,835,662.48 | -0.74% | 139,794,470.00 | -0.97% | 138,433,802.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 79,943,022.00 | | 81,142,167.00 |
| b. Step & Column Adjustment | | | | 1,199,145.00 | | 1,217,133.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 0.00 | | 1,415,690.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 79,943,022.00 | 1.50% | 81,142,167.00 | 3.24% | 83,774,990.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 14,205,045.00 | | 14,489,146.00 |
| b. Step & Column Adjustment | | | | 284,101.00 | | 289,783.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | 231,560.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 14,205,045.00 | 2.00% | 14,489,146.00 | 3.60% | 15,010,489.00 |
| 3. Employee Benefits | 3000-3999 | 39,467,074.00 | 5.82% | 41,764,629.00 | 5.92% | 44,238,903.00 |
| 4. Books and Supplies | 4000-4999 | 1,414,330.00 | 0.00% | 1,414,330.00 | 0.00% | 1,414,330.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,252,073.00 | 6.32% | 8,773,812.00 | 0.58% | 8,824,488.00 |
| 6. Capital Outlay | 6000-6999 | 5,000.00 | 0.00% | 5,000.00 | 0.00% | 5,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,303,834.00 | 1.86% | 2,346,740.00 | 1.70% | 2,386,538.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (3,566,621.00) | -4.86% | (3,393,204.00) | 2.65% | (3,482,977.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 100,000.00 | 0.00% | 100,000.00 | 0.00% | 100,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 142,123,757.00 | 3.18% | 146,642,620.00 | 3.84% | 152,271,761.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (1,288,094.52) | | (6,848,150.00) | | (13,837,959.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 23,300,814.00 | | 22,012,719.48 | | 15,164,569.48 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 22,012,719.48 | | 15,164,569.48 | | 1,326,610.48 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 179,638.00 | | 179,638.00 | | 179,638.00 |
| 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 | 21,833,081.00 | | 14,984,931.48 | | 1,146,972.48 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 22,012,719.00 | | 15,164,569.48 | | 1,326,610.48 |

| 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 | 21,833,081.00 | | 14,984,931.48 | | 1,146,972.48 |
| (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 | 12,232,398.78 | | 12,354,723.00 | | 12,478,270.00 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 34,065,479.78 | | 27,339,654.48 | | 13,625,242.48 |
| 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. | | | | | | |
| 2015/16 Reduce 10.4 Certificated FTE due to declining enrollment (\$624,000) and eliminate 5 furlough days \$2,271,250. | | | | | | |

| 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 | 6,428,499.00 | 1.80% | 6,544,212.00 | 2.20% | 6,688,185.00 |
| 2. Federal Revenues | 8100-8299 | 11,285,566.00 | 2.99% | 11,623,381.00 | -5.16% | 11,023,381.00 |
| 3. Other State Revenues | 8300-8599 | 7,445,197.00 | 0.26% | 7,464,507.00 | 1.14% | 7,549,940.00 |
| 4. Other Local Revenues | 8600-8799 | 5,028,613.00 | 3.98% | 5,228,613.00 | 3.83% | 5,428,613.00 |
| 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 | 28,788,316.00 | -0.48% | 28,650,965.00 | 4.41% | 29,913,124.00 |
| 6. Total (Sum lines A1 thru A5) | | 58,976,191.00 | 0.91% | 59,511,678.00 | 1.83% | 60,603,243.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 18,572,899.00 | | 18,851,492.00 |
| b. Step & Column Adjustment | | | | 278,593.00 | | 282,772.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | 185,484.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 18,572,899.00 | 1.50% | 18,851,492.00 | 2.48% | 19,319,748.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,075,902.00 | | 11,220,665.00 |
| b. Step & Column Adjustment | | | | 220,013.00 | | 224,413.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (75,250.00) | | 227,465.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,075,902.00 | 1.31% | 11,220,665.00 | 4.03% | 11,672,543.00 |
| 3. Employee Benefits | 3000-3999 | 14,393,602.00 | 5.53% | 15,189,277.00 | 5.75% | 16,062,541.00 |
| 4. Books and Supplies | 4000-4999 | 3,412,842.00 | 0.00% | 3,412,842.00 | -1.90% | 3,347,989.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,615,496.00 | 0.00% | 8,615,496.00 | -0.81% | 8,545,496.00 |
| 6. Capital Outlay | 6000-6999 | 29,362.00 | 0.00% | 29,362.00 | 0.00% | 29,362.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 101,518.00 | 0.00% | 101,518.00 | 0.00% | 101,518.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,958,600.00 | -5.31% | 2,801,594.00 | 3.20% | 2,891,367.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 59,160,221.00 | 1.80% | 60,222,246.00 | 2.90% | 61,970,564.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (184,030.00) | | (710,568.00) | | (1,367,321.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 3,028,488.68 | | 2,844,458.68 | | 2,133,890.68 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,844,458.68 | | 2,133,890.68 | | 766,569.68 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 2,844,458.68 | | 2,133,890.68 | | 766,569.68 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,844,458.68 | | 2,133,890.68 | | 766,569.68 |

| 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. | | | | | | |
| 2015/16 Eliminate 5 furlough days \$735,495 and eliminate expenses for Special Ed Disproportionate Process (\$322,546). | | | | | | |

| 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 | 143,903,375.00 | -0.99% | 142,483,107.00 | 0.71% | 143,489,020.00 |
| 2. Federal Revenues | 8100-8299 | 11,285,566.00 | 2.99% | 11,623,381.00 | -5.16% | 11,023,381.00 |
| 3. Other State Revenues | 8300-8599 | 33,346,181.00 | 1.13% | 33,722,929.00 | -4.27% | 32,281,413.00 |
| 4. Other Local Revenues | 8600-8799 | 9,276,731.00 | 2.16% | 9,476,731.00 | -13.02% | 8,243,231.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,000,000.00 | 0.00% | 2,000,000.00 | 100.00% | 4,000,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5) | | 199,811,853.48 | -0.25% | 199,306,148.00 | -0.14% | 199,037,045.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 98,515,921.00 | | 99,993,659.00 |
| b. Step & Column Adjustment | | | | 1,477,738.00 | | 1,499,905.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 1,601,174.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 98,515,921.00 | 1.50% | 99,993,659.00 | 3.10% | 103,094,738.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 25,280,947.00 | | 25,709,811.00 |
| b. Step & Column Adjustment | | | | 504,114.00 | | 514,196.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (75,250.00) | | 459,025.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 25,280,947.00 | 1.70% | 25,709,811.00 | 3.79% | 26,683,032.00 |
| 3. Employee Benefits | 3000-3999 | 53,860,676.00 | 5.74% | 56,953,906.00 | 5.88% | 60,301,444.00 |
| 4. Books and Supplies | 4000-4999 | 4,827,172.00 | 0.00% | 4,827,172.00 | -1.34% | 4,762,319.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 16,867,569.00 | 3.09% | 17,389,308.00 | -0.11% | 17,369,984.00 |
| 6. Capital Outlay | 6000-6999 | 34,362.00 | 0.00% | 34,362.00 | 0.00% | 34,362.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,405,352.00 | 1.78% | 2,448,258.00 | 1.63% | 2,488,056.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (608,021.00) | -2.70% | (591,610.00) | 0.00% | (591,610.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 100,000.00 | 0.00% | 100,000.00 | 0.00% | 100,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 201,283,978.00 | 2.77% | 206,864,866.00 | 3.57% | 214,242,325.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,472,124.52) | | (7,558,718.00) | | (15,205,280.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 26,329,302.68 | | 24,857,178.16 | | 17,298,460.16 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 24,857,178.16 | | 17,298,460.16 | | 2,093,180.16 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 179,638.00 | | 179,638.00 | | 179,638.00 |
| b. Restricted | 9740 | 2,844,458.68 | | 2,133,890.68 | | 766,569.68 |
| 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 | 21,833,081.00 | | 14,984,931.48 | | 1,146,972.48 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 24,857,177.68 | | 17,298,460.16 | | 2,093,180.16 |

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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 | 21,833,081.00 | | 14,984,931.48 | | 1,146,972.48 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,232,398.78 | | 12,354,723.00 | | 12,478,270.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 34,065,479.78 | | 27,339,654.48 | | 13,625,242.48 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 16.92% | | 13.22% | | 6.36% |
| 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) | | | | | | |
| | | 21,851.99 | | 21,869.00 | | 21,549.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 201,283,978.00 | | 206,864,866.00 | | 214,242,325.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 201,283,978.00 | | 206,864,866.00 | | 214,242,325.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 6,038,519.34 | | 6,205,945.98 | | 6,427,269.75 |
| 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) | | 6,038,519.34 | | 6,205,945.98 | | 6,427,269.75 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2012-13 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 196,626,879.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385) | All | All | 1000-7999 | 10,875,099.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 21,351.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 3,763,864.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 78,516.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 100,000.00 |
| 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 | 135,636.00 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 4,099,367.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) | | | | 181,652,413.00 |
| F. Charter school expenditure adjustments (From Section V) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 181,652,413.00 |

| Section II - Expenditures Per ADA | | 2012-13 Annual ADA/ Exps. Per ADA |
|--|----------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29) | | 22,349.86 |
| 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) | | 22,349.86 |
| D. Charter school ADA adjustments (From Section V) | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | 22,349.86 |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | | 8,127.68 |
| 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.) | 178,877,380.52 | 7,904.61 |
| 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) | 178,877,380.52 | 7,904.61 |
| B. Required effort (Line A.2 times 90%) | 160,989,642.47 | 7,114.15 |
| C. Current year expenditures (Line I.G and Line II.F) | 181,652,413.00 | 8,127.68 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

| Education Jobs Fund Expenditures (Resource 3205) | Funds 01, 09, and 62 | | | 2012-13 Expenditures |
|--|---|---------------------------------------|-----------------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Expenditures available to apply to deficiency: | | | | |
| 1. All Resource 3205 Expenditures | All | All | 1000-7999 | 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) | 181,652,413.00 | |
| E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E) | | 8,127.68 |
| F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) | 0.00 | |
| G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero) | | 0.00 |
| H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) | MOE Met | |
| I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

| Description | Principal Appt. Software Data ID | 2012-13 Estimated Actuals | 2013-14 Budget |
|--|----------------------------------|---------------------------|----------------|
| BASE REVENUE LIMIT PER ADA | | | |
| 1. Base Revenue Limit per ADA (prior year) | 0025 | 7,500.34 | 7,743.34 |
| 2. Inflation Increase | 0041 | 243.00 | 121.00 |
| 3. All Other Adjustments | 0042, 0525 | 22.97 | 23.33 |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 7,766.31 | 7,887.67 |
| REVENUE LIMIT SUBJECT TO DEFICIT | | | |
| 5. Total Base Revenue Limit | | | |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 7,766.31 | 7,887.67 |
| b. AB 851 Add-on (Meals, BTS, Special Adjustments) | 0719 | | |
| c. Revenue Limit ADA | 0033 | 23,069.05 | 22,785.14 |
| d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c) | 0034, 0724 | 179,161,393.71 | 179,721,665.22 |
| 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 | 179,161,393.71 | 179,721,665.22 |
| DEFICIT CALCULATION | | | |
| 16. Deficit Factor | 0281 | 0.77728 | 0.81003 |
| 17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 139,258,568.10 | 145,579,940.48 |
| OTHER REVENUE LIMIT ITEMS | | | |
| 18. Unemployment Insurance Revenue | 0060 | 1,399,847.00 | 45,117.00 |
| 19. Less: Longer Day/Year Penalty | 0287 | | |
| 20. Less: Excess ROC/P Reserves Adjustment | 0288 | | |
| 21. Less: PERS Reduction | 0195 | 205,592.00 | 205,592.00 |
| 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) | --- | 1,194,255.00 | (160,475.00) |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 140,452,823.10 | 145,419,465.48 |

| Description | Principal Appt. Software Data ID | 2012-13 Estimated Actuals | 2013-14 Budget |
|--|----------------------------------|---------------------------|----------------|
| REVENUE LIMIT - LOCAL SOURCES | | | |
| 25. Property Taxes | 0587 | 85,063,177.00 | 85,063,177.00 |
| 26. Miscellaneous Funds | 0588 | | |
| 27. Community Redevelopment Funds | 0589, 0721 | 140,840.00 | 140,840.00 |
| 28. Less: Charter Schools In-lieu Taxes | 0595 | 10,343,262.00 | 11,427,753.00 |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28) | 0126 | 74,860,755.00 | 73,776,264.00 |
| 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 | 65,592,068.10 | 71,643,201.48 |
| b. Less: Education Protection Account (Object 8012) | 0736 | 29,460,032.00 | 30,512,131.00 |
| c. NET STATE AID (Line 31a minus 31b; if negative, then zero) | 0737 | 36,132,036.10 | 41,131,070.48 |
| OTHER ITEMS | | | |
| 32. Less: County Office Funds Transfer | 0458 | 1,695,154.00 | 1,721,640.00 |
| 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 | --- | | (42.00) |
| 41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32) | --- | (1,695,154.00) | (1,721,682.00) |
| 42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011) | --- | 34,436,882.10 | 39,409,388.48 |
| 43. Less: Revenue Limit State Apportionment Receipts | --- | | |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43) | --- | 34,436,882.10 | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (5,809.00) | 0.00 | (500,066.00) | | | | |
| Other Sources/Uses Detail | | | | | 2,000,000.00 | 100,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 6,346.00 | 0.00 | 249,505.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,000,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,000,000.00 | | |
| 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 | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 38,853.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 48 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 | (40,390.00) | 250,561.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 100,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 48,199.00 | (48,199.00) | 500,066.00 | (500,066.00) | 2,100,000.00 | 2,100,000.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (4,960.00) | 0.00 | (508,021.00) | | | | |
| Other Sources/Uses Detail | | | | | 2,000,000.00 | 100,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND - | | | | | | | | |
| Expenditure Detail | 7,560.00 | 0.00 | 304,541.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 29,400.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (32,000.00) | 303,480.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 100,000.00 | 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 | 36,960.00 | (36,960.00) | 608,021.00 | (608,021.00) | 2,100,000.00 | 2,100,000.00 | | |

SECTION 7

District Certification and Criteria and 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):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Revenue Limit (Funded) ADA | | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|--|--|--|---|--------|
| | Original Budget (Use Form RL, Line 5c [5b]) | Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) | | |
| Third Prior Year (2010-11) | 23,864.39 | 23,850.79 | 0.1% | Met |
| Second Prior Year (2011-12) | 23,352.22 | 23,355.86 | N/A | Met |
| First Prior Year (2012-13) | 22,990.96 | 23,069.05 | N/A | Met |
| Budget Year (2013-14) (Criterion 4A1, Step 2a) | 22,785.14 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment | CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------|------------|--------------|---|---------|
| Third Prior Year (2010-11) | | 25,067 | 24,385 | 2.7% | Not Met |
| Second Prior Year (2011-12) | | 23,759 | 24,077 | N/A | Met |
| First Prior Year (2012-13) | | 23,672 | 23,686 | N/A | Met |
| Budget Year (2013-14) | | 23,014 | | | |

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) | 23,159 | 24,385 | 95.0% |
| Second Prior Year (2011-12) | 22,790 | 24,077 | 94.7% |
| First Prior Year (2012-13) | 22,515 | 23,686 | 95.1% |
| | | Historical Average Ratio: | 94.9% |

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.4%

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) | 21,852 | 23,014 | 95.0% | Met |
| 1st Subsequent Year (2014-15) | 21,869 | 23,032 | 95.0% | Met |
| 2nd Subsequent Year (2015-16) | 21,549 | 22,694 | 95.0% | Met |

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

| | Prior Year (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Funded COLA | | | | |
| a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) | 7,766.31 | 7,887.67 | 8,029.65 | 8,206.30 |
| 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) | 6,036.60 | 6,389.25 | 6,504.26 | 6,647.35 |
| d. Prior Year Funded BRL per ADA | | 6,036.60 | 6,389.25 | 6,504.26 |
| e. Difference (Step 1c minus Step 1d) | | 352.65 | 115.01 | 143.09 |
| f. Percent Change Due to COLA (Step 1e divided by Step 1d) | | 5.84% | 1.80% | 2.20% |
| Step 2 - Change in Population | | | | |
| a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c) | 23,069.05 | 22,785.14 | 22,168.66 | 21,848.58 |
| b. Prior Year Revenue Limit (Funded) ADA | | 23,069.05 | 22,785.14 | 22,168.66 |
| c. Difference (Step 2a minus Step 2b) | | (283.91) | (616.48) | (320.08) |
| d. Percent Change Due to Population (Step 2c divided by Step 2b) | | -1.23% | -2.71% | -1.44% |
| Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d) | | | | |
| | | 4.61% | -0.91% | 0.76% |
| Revenue Limit Standard (Step 3, plus/minus 1%): | | 3.61% to 5.61% | -1.91% to .09% | -.24% to 1.76% |

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) | 85,204,017.00 | 85,204,017.00 | | |
| 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) | 149,100,931.00 | 155,125,536.00 | 153,705,268.00 | 154,711,181.00 |
| District's Projected Change in Revenue Limit: | | 4.04% | -0.92% | 0.65% |
| Revenue Limit Standard: | | 3.61% to 5.61% | -1.91% to .09% | -2.24% to 1.76% |
| Status: | | Met | Met | Met |

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2010-11) | 120,749,485.25 | 130,233,765.34 | 92.7% |
| Second Prior Year (2011-12) | 129,033,996.99 | 139,360,547.58 | 92.6% |
| First Prior Year (2012-13) | 128,948,806.00 | 139,271,403.00 | 92.6% |
| Historical Average Ratio: | | | 92.6% |

| | 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): | 89.6% to 95.6% | 89.6% to 95.6% | 89.6% to 95.6% |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2013-14) | 133,615,141.00 | 142,023,757.00 | 94.1% | Met |
| 1st Subsequent Year (2014-15) | 137,395,942.00 | 146,542,620.00 | 93.8% | Met |
| 2nd Subsequent Year (2015-16) | 143,024,382.00 | 152,171,761.00 | 94.0% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3): | 4.61% | -0.91% | 0.76% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -5.39% to 14.61% | -10.91% to 9.09% | -9.24% to 10.76% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -.39% to 9.61% | -5.91% to 4.09% | -4.24% to 5.76% |

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) | 11,218,820.00 | | |
| Budget Year (2013-14) | 11,285,566.00 | 0.59% | No |
| 1st Subsequent Year (2014-15) | 11,623,381.00 | 2.99% | No |
| 2nd Subsequent Year (2015-16) | 11,023,381.00 | -5.16% | Yes |

Explanation:
(required if Yes)

Depleted one time deferred revenue for Special Ed Disproportionate Program.

| | | | |
|---|---------------|--------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2012-13) | 31,459,505.00 | | |
| Budget Year (2013-14) | 33,346,181.00 | 6.00% | No |
| 1st Subsequent Year (2014-15) | 33,722,929.00 | 1.13% | No |
| 2nd Subsequent Year (2015-16) | 32,281,413.00 | -4.27% | Yes |

Explanation:
(required if Yes)

No new funding from the State for Common Core.

| | | | |
|---|---------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2012-13) | 11,876,373.00 | | |
| Budget Year (2013-14) | 9,276,731.00 | -21.89% | Yes |
| 1st Subsequent Year (2014-15) | 9,476,731.00 | 2.16% | No |
| 2nd Subsequent Year (2015-16) | 8,243,231.00 | -13.02% | Yes |

Explanation:
(required if Yes)

2013/14 Depleted one time deferred revenues in 2012/13 and reduction in income from SELPA. 2015-16 No more funding for Renewal Energy Incentive.

| | | | |
|--|--------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2012-13) | 4,160,435.00 | | |
| Budget Year (2013-14) | 4,827,172.00 | 16.03% | Yes |
| 1st Subsequent Year (2014-15) | 4,827,172.00 | 0.00% | No |
| 2nd Subsequent Year (2015-16) | 4,762,319.00 | -1.34% | No |

Explanation:
(required if Yes)

Projection for Instructional Materials and Text Replacement.

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

| | | | |
|-------------------------------|---------------|--------|----|
| First Prior Year (2012-13) | 16,061,625.00 | | |
| Budget Year (2013-14) | 16,867,569.00 | 5.02% | No |
| 1st Subsequent Year (2014-15) | 17,389,308.00 | 3.09% | No |
| 2nd Subsequent Year (2015-16) | 17,369,984.00 | -0.11% | 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) | 54,554,698.00 | | |
| Budget Year (2013-14) | 53,908,478.00 | -1.18% | Met |
| 1st Subsequent Year (2014-15) | 54,823,041.00 | 1.70% | Met |
| 2nd Subsequent Year (2015-16) | 51,548,025.00 | -5.97% | Met |

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

| | | | |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2012-13) | 20,222,050.00 | | |
| Budget Year (2013-14) | 21,694,741.00 | 7.28% | Met |
| 1st Subsequent Year (2014-15) | 22,216,480.00 | 2.40% | Met |
| 2nd Subsequent Year (2015-16) | 22,132,303.00 | -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 MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|----------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 201,283,978.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | 1% Required Minimum Contribution (Line 2c times 1%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 201,283,978.00 | 2,012,839.78 | 4,600,000.00 | Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2010-11) | Second Prior Year (2011-12) | First Prior Year (2012-13) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770) | 0.00 | | |
| b. Undesignated Amounts (Funds 01 and 17, Object 9790) | 34,207,839.11 | | |
| c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | | 12,092,398.78 | 12,157,398.78 |
| d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | | 24,792,134.86 | 23,121,176.00 |
| e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| f. Available Reserves (Lines 1a through 1e) | 34,207,839.11 | 36,884,533.64 | 35,278,574.78 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 194,686,431.81 | 199,111,171.26 | 196,626,879.00 |
| b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | |
| c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c) | 194,686,431.81 | 199,111,171.26 | 196,626,879.00 |
| 3. District's Available Reserve Percentage (Line 1f divided by Line 2d) | 17.6% | 18.5% | 17.9% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 5.9% | 6.2% | 6.0% |

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (if Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|--------|
| Third Prior Year (2010-11) | 17,339,910.87 | 130,233,765.34 | N/A | Met |
| Second Prior Year (2011-12) | 992,117.76 | 142,284,760.00 | N/A | Met |
| First Prior Year (2012-13) | (2,184,513.00) | 139,371,403.00 | 1.6% | Met |
| Budget Year (2013-14) (Information only) | (1,288,095.00) | 142,123,757.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2010-11) | 4,871,204.26 | 7,705,713.36 | N/A | Met |
| Second Prior Year (2011-12) | 19,591,320.56 | 25,045,624.23 | N/A | Met |
| First Prior Year (2012-13) | 24,673,359.23 | 25,485,327.00 | N/A | Met |
| Budget Year (2013-14) (Information only) | 23,300,814.00 | | | |

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

| Percentage Level | District ADA | |
|-----------------------------|--------------|------------|
| 5% or \$63,000 (greater of) | 0 | to 300 |
| 4% or \$63,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 400,000 |
| 1% | 400,001 | and over |

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B): | 21,852 | 21,869 | 21,549 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 201,283,978.00 | 206,864,866.00 | 214,242,325.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 201,283,978.00 | 206,864,866.00 | 214,242,325.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 6,038,519.34 | 6,205,945.98 | 6,427,269.75 |
| 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) | 6,038,519.34 | 6,205,945.98 | 6,427,269.75 |

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) | 21,833,081.00 | 14,984,931.48 | 1,146,972.48 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 12,232,398.78 | 12,354,723.00 | 12,478,270.00 |
| 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) | 34,065,479.78 | 27,339,654.48 | 13,625,242.48 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 16.92% | 13.22% | 6.36% |
| District's Reserve Standard (Section 10B, Line 7): | 6,038,519.34 | 6,205,945.98 | 6,427,269.75 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|-----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2012-13) | (26,098,088.00) | | | |
| Budget Year (2013-14) | (28,788,316.00) | 2,690,228.00 | 10.3% | Not Met |
| 1st Subsequent Year (2014-15) | (28,650,965.00) | (137,351.00) | -0.5% | Met |
| 2nd Subsequent Year (2015-16) | (29,913,124.00) | 1,262,159.00 | 4.4% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2012-13) | 2,000,000.00 | | | |
| Budget Year (2013-14) | 2,000,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2014-15) | 2,000,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2015-16) | 4,000,000.00 | 2,000,000.00 | 100.0% | Not Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2012-13) | 100,000.00 | | | |
| Budget Year (2013-14) | 100,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2014-15) | 100,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2015-16) | 100,000.00 | 0.00 | 0.0% | Met |

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

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

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

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

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

Explanation:
(required if NOT met) 2013/14 Increase Contribution to Special Ed \$1.9 million and increase contribution to Transportation and Restricted Routine Maintenance \$600 thousand.

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

Explanation:
(required if NOT met) 2015/16 Transfer excess reserve from Self-insurance fund to General Fund.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2013 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | 4 | 01/8011 | 01/3901 | 4,305,940 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2013 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| Services Contract | 1 | 01/8011 | 01/7438 and 01/7439 | |
| | | | | |
| | | | | |
| | | | | |

| Type of Commitment (continued) | Prior Year (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | 1,076,485 | 1,076,485 | 1,076,485 | 1,076,485 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Services Contract | 203,598 | 203,598 | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,280,083 | 1,280,083 | 1,076,485 | 1,076,485 |
| Has total annual payment increased over prior year (2012-13)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The district's retirees who retired prior to September of 1990 are eligible for lifetime medical benefits for themselves and their spouse. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits for themselves only up to age 65, if they meet the requirements of minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% Medical Benefits from our lowest cost HMO plan for themselves only to age 65 with minimum age 55 and at least 20 years of service.

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

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

| Self-Insurance Fund | Governmental Fund |
|---------------------|-------------------|
| 0 | 29,015,402 |

4. OPEB Liabilities

| | |
|---|---------------|
| a. OPEB actuarial accrued liability (AAL) | 63,374,327.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 31,859,893.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | |
| | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation | Jul 01, 2010 |

5. OPEB Contributions

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | 3,943,860.00 | 3,912,806.00 | 2,912,806.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 4,579,482.00 | 4,869,803.00 | 5,213,315.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 4,706,159.00 | 4,711,724.00 | 4,711,724.00 |
| d. Number of retirees receiving OPEB benefits | 457 | 467 | 477 |

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:

A small portion of our PPO and Dental Insurance are self-insured. Valuation is done by the Fiscal Agent for the District.

3. Self-Insurance Liabilities

| | |
|---|--------------|
| a. Accrued liability for self-insurance programs | 1,376,856.00 |
| b. Unfunded liability for self-insurance programs | 1,376,856.00 |

| 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 | 11,396,956.00 | 11,396,956.00 | 11,396,956.00 |
| b. Amount contributed (funded) for self-insurance programs | 11,396,956.00 | 11,396,956.00 | 11,396,956.00 |

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 | 1,128.6 | 1,125.2 | 1,125.2 | 1,114.8 |

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

| |
|-----------|
| 1,031,588 |
|-----------|

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 20,828,523 | 22,494,805 | 24,294,389 |
| 100.0% | 100.0% | 100.0% |
| 6.4% | 8.0% | 8.0% |

Certificated (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

| Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1,359,895 | 1,384,050 | 1,404,811 |
| 1.5% | 1.5% | 1.5% |

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

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

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

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |

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

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

| | Prior Year (2nd Interim) (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 456.1 | 471.7 | 471.7 | 471.7 |

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

258,263

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 9,439,333 | 10,194,480 | 11,010,038 |
| 100.0% | 100.0% | 100.0% |
| 6.4% | 8.0% | 8.0% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 442,845 | 464,835 | 474,132 |
| 2.0% | 2.0% | 2.0% |

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

| | Prior Year (2nd Interim) (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 67.2 | 68.6 | 68.6 | 68.6 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

New Superintendent.

End of School District Budget Criteria and Standards Review

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43-69427-0000000

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

East Side Union High

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

| | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all | |

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects

9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total Net State Aid Portion of Revenue Limit (Line 42), plus Education Protection Account (Line 31b) in Form RL.
PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42).
PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b).
PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL.
PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c.
PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RL (unless Line 31a is zero).
PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.
PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.
PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.
PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.
PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided.
PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.
PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms
must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.

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

East Side Union High

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)
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IMPORT CHECKS

| | |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid. | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid. | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid. | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid. | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid. | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. | <u>PASSED</u> |
| CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. | <u>PASSED</u> |
| CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all | |

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total Net State Aid Portion of Revenue Limit (Line 42), plus Education Protection Account (Line 31b) in Form RL. PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should

agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RL (unless Line 31a is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms

should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.