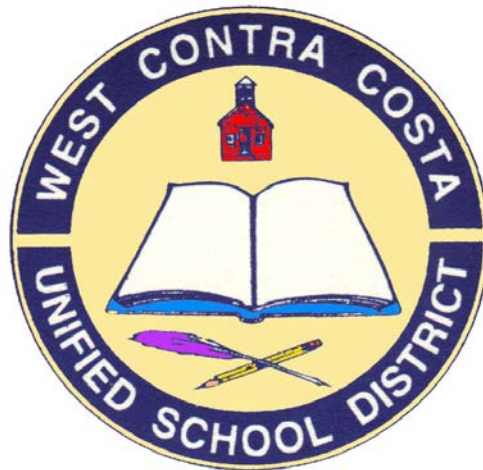


WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

**2013 - 2014
BUDGET**



June 26, 2013

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Section 1

EXECUTIVE SUMMARY

West Contra Costa Unified School District



2013-14 Budget Executive Summary Board Meeting June 26, 2013

State Budget Impact on District Planning

In preparation for 2012-13, for the fourth consecutive year the District struggled with a budget adopted by the State that did not realistically solve its major deficit. The State Budget signed by Governor Brown included revenues generated by the outcome of Proposition 30 in the November election. The downside was, that if the election failed “trigger language” would have been automatically implemented which would have caused a \$12 million loss of revenue to the District in the 2012-13 school year and ongoing. The West Contra Costa Unified School District Board adopted a short term contingency plan in case Proposition 30 failed; it would have meant using the funding that had been set aside in the Special Reserve fund to offset revenue cuts in the current year and working on a plan for the subsequent years to reduce expenses.

The Board adopted budget for 2012-13 assumed that Proposition 30 would pass. This approach was taken to provide stability during the school year for programs, with the understanding that subsequent years would see major cuts if Proposition 30 failed. Since Proposition 30 was successful the District’s original operating budget for 2012-13 remained largely unchanged with the exception of typical adjustments for staffing and carryovers that are expected for each school year. In January the Governor unveiled his plan for the 2013-14 budget, a budget plan that provided hope toward more comprehensive and effective funding for schools in our state.

The 2013-14 budget for the State was adopted Friday June 14, 2013, the legislative trailer bill package to enact provisions of the budget is pending approval (as of June 14). Included in the budget adoption is a new funding model that is a landmark change to school district funding within the State of California. It is set to completely overhaul the system of funding and to implement a new accountability model for all school districts. The new funding model is called the Local Control Funding Formula (LCFF) and the new accountability program is called Local Control Accountability Program (LCAP). While there is an adopted budget there is an enormous amount of work to be done at the State level to implement the new funding and accountability model. Given the major changes to the school finance system it is expected that trailer bills for clean-up will be acted upon for at least another six months and probably throughout the 2013-14 budget year. It should be noted that the Governor has until the end of June to sign or line item veto the budget and the accompanying legislative trailer bills.

Due to the timing constraints and legislative process, staff is working on the budget using the general operational and revenue assumptions that are within the District’s current programs, Board Direction on upcoming programs and activities, and 2012-13 State law relating to school revenues. The State has not yet developed the forms, account code structures and guidelines for the new budget model. However, the School Board still has an obligation to adopt a budget by June 30. For that reason, a budget is presented with the understanding that the 2013-14 budget process will include a 45 day revision to be presented to the Board on July 24, 2013.

General Fund Unrestricted

Revenue Limit

Revenue Limit 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. Student attendance based revenues are the primary income component of the school district's budget.

The Average Daily Attendance (ADA) funding that drives the funding or Revenue Limit is reported in both the restricted and unrestricted revenues of the District because certain ADA, such as for students in Special Education, are earned by the ADA generated in restricted programs.

The funding model in this Budget Proposal maintains the construct of average daily attendance funding requirement in coordination with the old Revenue Limit model of funding until the 45 day revision can be prepared for the Board.

Fund Balance

After three fiscal years of decline the unrestricted ending fund balance increased in 2011 and 2012 based upon final financial reports ending each year. The following table illustrates the unrestricted ending fund balance for each year end closing. The following table illustrates the Districts actual fund balances through June of 2012.

June 2007	June 2008	June 2009	June 2010	June 2011	June 2012
\$28,936,748	\$21,567,077	\$20,049,661	\$15,439,421	\$18,438,898	23,376,077
Net Increase (Decrease):	(\$7,369,671)	(\$1,517,416)	(\$4,610,240)	\$2,999,477	4,937,179

During the 2011-12 fiscal year the fund balance increase was largely due to a one-time pay back to the General Fund from the Bond fund in the amount of \$4.5 million, for a legal settlement and legal fees related to a bond matter. It was determined that those costs, which were incurred since 2009, were properly charged to the bond program.

The unrestricted ending fund balance for June 2013 and beginning fund balance for 2013-14 is estimated to be \$23,189,129.

Other State and Local Revenue

Other State Revenue includes K-3 Class Size Reduction, State Lottery, Supplemental Instruction and unrestricted Tier III programs. Local Revenue consists of interest earnings, support from the City of Richmond and other miscellaneous revenues.

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2012, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax was passed with an overwhelming majority of 75%, illustrating the level of commitment for educational programs shared by this community. The parcel tax now expires in 2018-19. The District expects to collect \$9.8 million in 2013-14.

Maintenance and Recreation Assessment District – MRAD

In an effort to raise and sustain funding for the school district in 1994 the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2013-14 in the amount of \$5.5 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

Staffing Allocations

The District develops the majority of the budget each year based upon the staffing required at each school site. (Appendix A) Union contract and Education Code establishes maximums for class size ratios. The Board may establish priorities that reduce class sizes from those maximums, such as the use of Parcel Tax funding to lower class sizes in grades K-3. Additionally, School Site Councils act to allocate categorical funds available at schools. Classified staffing is allocated based upon the grade levels being served and in some cases by enrollment. There are also provisions in the classified union contract that provide for staffing of certain positions.

Another important component of staffing allocation is the review of grant and special revenue proceeds. In many cases school sites and programs are not assured of funding in a subsequent year for certain funding sources, for instance Federal grant reductions due to sequestration. For those funding sources, the staffing budget has been removed and position is eliminated unless a verifiable funding source is identified.

Per Pupil Allocations

Each school site is provided a budget based upon its student enrollment for the purpose of consumable supplies.

Notable Programs:

- **Ivy League Connection**

The budget for Ivy League Connection is \$200,000 for the 2013-14 school year.

- **Mock Trial Program**

The Mock Trial is budgeted at \$135,000 for the 2013-14 school year

- **Full Service Community Schools**

In order to further the initiative of the Board a budget of \$1 per student district wide will be utilized in coordination with local resources provided by the City of Richmond and other local supporters.

- **Scholar in Residence**

The position of Scholar in Residence effective 2013-14 is budgeted in the amount of \$100,000.

- **Music Program**

An additional 3 FTE beginning in 2013-14 will be added to begin re-implementing the Elementary Music Program in the District.

- **Large Elementary Schools**

There are four large elementary schools in the District where enrollment is over 600. These schools will receive a budget augmentation of \$75,000 each for additional services to incorporate programs of need identified by each site.

General Fund Restricted

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. 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 or for a designated purpose.

Restricted revenue funding is recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent, with carryover provisions, are deferred into 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 fund balance.

New funding letters are received continually throughout the year adjusting and awarding various grants. Budgets and positions are added and removed based upon the funding received in any given year.

Multi Year Projection

The multi-year projection for the Districts adopted budget utilizes the County Office recommended assumptions. These assumptions are published by School Services of California for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

The Multi-Year Projection does not include the new Local Control Funding Formula included in the Governor's Budget Proposal.

The following are the assumptions used for the development of the multi-year projections.

2014-15 Assumptions

- Funded ADA: 28,401
- Revenue Limit COLA: 1.8%
- Revenue Limit Deficit: 18.997%
- Estimated Supplies Increase: California CPI 2.3%
- Step and Column: 1.0%
- Active Health Benefits: 0%
- Retiree Health Benefits: 5%

2015-16 Assumptions

- Funded ADA: 29,018
- Revenue Limit COLA: 2.2%
- Revenue Limit Deficit: 18.997%
- Estimated Supplies Increase: California CPI 2.5%
- Step and Column: 1.0%
- Active Health Benefits: 0%
- Retiree Health Benefits: 5%

Education Protection Account

Proposition 30 contained language establishing an Education Protection Account (EPA). This funding model is designed to provide relief to the cash deferrals which had been occurring during previous budget cycles. No new money is provided to school districts under the EPA. The EPA deposits count against the district's regular revenue limit/student attendance funding. However, the legislation requires that each district establish a special fund to account for these deposits and restricts the use of the funding to school service expenditures only, no administrator salaries and benefits may be charged to the new fund. The EPA also requires that each district provide an accounting of these funds on their website and that it be a topic of discussion at a regular board meeting. The District anticipates receiving \$25 million earmarked for the EPA fund reporting. Staff has examined the rules provided by the California Department of Education. As a result, all secondary school instructional expenses related to staff have been placed in the EPA fund for 2012-13 and ongoing in the budget for 2013-14.

Funding Flexibility – The Tier III Shift

The 2009 Budget Act enacted a series of reductions to the revenues of school districts and also contained language permitting districts to seek relief from these cuts by repurposing funds from what has traditionally been restricted funding. The practical application of repurposing these funds required that school districts either cut the programs and staffing associated with the State funds or find alternative funding sources to support the ongoing efforts of these programs.

The Board took action for 2009-10, 2010-11, 2011-12, 2012-13 and 2013-14 school years to identify the programs and estimated amounts available for the Tier III shift and

used that funding to offset cuts from the State. The Tier III funding resolution was adopted by the Board April 24, 2013. This funding is included in the budget presented, but will be eliminated in the 45 day revision on July 24, 2013.

Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

During the 2009 and 2010 fiscal years the unrestricted ending fund balance declined. While this is not a desirable trend, the fund balance had been carefully monitored to make sure the appropriate funds are in place for a 3% reserve. The following table illustrates the unrestricted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

Fund Balance Summary				
Jun-08	Jun-09	Jun-10	Jun-11	Jun-12
\$21,567,077	\$20,049,661	\$15,439,421	\$18,438,898	\$23,376,077
Net Increase (Decrease):	(\$1,517,416)	(\$4,610,240)	\$2,999,477	\$4,937,179
Multi-Year Projection	Jun-13	Jun -14	Jun-15	Jun-16
	projected	projected	projected	projected
Fund Balance	\$23,189,129	\$21,268,419	\$15,392,645	\$11,914,848
Net Increase (Decrease):	(\$186,948)	(\$1,920,710)	(\$5,875,774)	(\$3,477,797)

The Board set in place a plan to narrow the budget gap, or deficit spending, for 2012-13 year using Special Reserve funds, current projections include the use of \$2.8 million from Special Reserve in 2012-13. According to current projections for 2013-14 it will be necessary to utilize \$3.8 million of the Special Reserve plus \$1.9 million in unrestricted general fund balance for the 2013-14 budget.

LCFF is anticipated to provide increased revenue which will offset the unrestricted general fund's deficit spending. This would provide the Board with the opportunity to identify the use of the Special Reserve fund balances, if it so chooses.

Why is the District projecting deficit spending?

This budget model does not include the increased funding provided through the LCFF program. In addition, the Board has made commitments to provide the maximum educational and safety support to the students of our District. The District is honoring the commitments to employees to restore furloughs and related pay. These commitments include:

- Maintaining a full 180 day instructional calendar for K-12 students – current law requires only 175
- Continued funding for School Resource Officers (includes addition of one officer for Hercules effective Spring of 2013)
- Provide Educational Services for Adult Learners
- Restore furlough days and related pay

- Improve working conditions for employees by increasing district benefit contributions and providing a modest raise for employees
- Maintains the summer school credit recovery program

Costs are increasing and are impacted in projections, including:

- Employees estimated incremental pay increases over two years
- Cost of utilities, materials and supplies

Special Reserve Fund

Over the course of the past two years the Board has managed the impending threat of State cuts. With each budget plan and revision the Board has diligently set aside funding to prepare for the State's newly announced cuts. The Special Reserve fund has been used to house the reserves set aside by the Board for the "Mid-Year Triggers" threatened by the State. By the end of 2012 the Board had set aside \$13.5 million in Special Reserve.

	Adopted Budget & Multi Year Projection
Special Reserve Fund - 17	
Balance June 30, 2012	\$ 13,500,000
2012-13 estimated use	\$ (2,800,000)
2013-14 estimated use	\$ (3,800,000)
Special Reserve Fund Balance Projection June 2016:	\$ 6,900,000

K-3 Class Size Reduction

The State budget includes the continued flexibility for the class size reduction program. The flexibility is designed to provide financial relief and flexibility to school districts during these difficult times. In accordance with State funding flexibility, the Board has adopted a modified class size reduction program. Class size targets have been set at 28 for Kindergarten through Third grade. Parcel tax funding is provided in the amount of \$2.8 million toward this program, which is equivalent to the cost of 31 teachers. Class sizes in grades K-3 were are set in 2013-14 using only parcel tax funding to reduce class sizes. The multi-year projection includes funding K-3 Class Size reduction using the parcel tax for 2014-15 and 2015-16.

The newly adopted State budget includes the implementation of the LCFF funding model for K-3 Class Size Reduction. The program must be implemented at 24:1 by the 2020-21 school year.

Because the LCFF is not fully funded until 2020-21 it is staff's recommendation to begin implementation in 2013-14 and gradually decrease the class sizes using a cohort

progression. The implementation language includes a formula that requires each district to make progress, on average, at each school site for each year.

EXAMPLE	Kindergarten	1st Grade	2nd	3rd	Teachers Added	Estimated Cost Increase Per year
2013-14	27	28	28	28	5	\$ 450,000
2014-15	26	27	28	28	7	\$ 630,000
2015-16	25	26	27	28	8	\$ 720,000
2016-17	24	25	26	27	9	\$ 810,000
2017-18	24	24	25	26	10	\$ 900,000
2018-19	24	24	24	25	10	\$ 900,000
2019-20	24	24	24	24	11	\$ 990,000
Total Teachers Added					60	\$ 5,400,000

These estimates do not include potential changes in student enrollment in grades K-3, or any salary or benefit increases that may occur during this period. This chart is only meant to illustrate a potential plan of reimplementation. Specific staffing and budgetary figures must be developed each year. A draft plan for additional staffing needs to correspond with the new budget trailer bill language will be presented with the 45 day Budget Revision on July 24.

School Resource Officers

The following table represents the contracts and costs associated with the School Resource Officer program. It should be noted that in all cases the Police Departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contract. The 2013-14 budget, along with the multi-year projection includes the funding for this service.

School Resource Officers 2013-14 Budget

City	Total # of Officers	# paid by City	Contract Amount	Coverage
Hercules	2	0	\$320,000	Hercules Family Schools
San Pablo	1	1	\$0	San Pablo Family Schools
CC Sheriff	1	0	\$212,000	North Campus, Crespi
El Cerrito	3	0	\$420,000	El Cerrito Family Schools
Richmond	7	1	\$876,000	Richmond, Kennedy and DeAnza Family Schools
Pinole	3	1	\$320,000	Pinole Family
Total	17	3	\$2,148,000	

Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 45" liability was \$495 million. Had the program not been amended the GASB 45 liability would have grown to \$550 million. With the implementation of new retiree benefit provisions the 2012 actuarial study indicates the GASB 45 liability is now \$369 million, resulting in long term savings to the District of \$181 million.

While this change has stabilized the program and protected the District from increases in costs for future retirees it has not changed the fact that the District has a pay-as-you go program where costs are escalating for those who retired prior to July of 2010. The ten year annual average cost increase, which includes employees adding and dropping benefits as well as health care premium rate increases, is 7%. Over the past three years rates have increased, but costs have remained fairly stable, running between \$19 and \$19.6 million per year, due to the fluctuation in participants as well as their individual choices of program and Medicare eligibility.

The OPEB Liability is like a long term debt for which the District has no control on the interest rates or payments coming due, owing to the health care industries skyrocketing rate history. Cal Pers implemented a rate hike of an average of 9.6% which became effective in January of 2013. The District has not yet received the Cal Pers rate information for January of 2014.

Health Care Reform

Federal Health Care Reform or the Affordable Care Act will have significant enactment provisions during the 2013-14 school year. Beginning in January of 2014 the District must comply with new regulations regarding the availability and affordability of health care programs for all employees. This provision includes variable employees, such as temporary and substitute, who work more than 30 hours per week. The Affordable Care Act requires employers to ascertain the eligibility of employees through a "measurement period" defined in federal law. There are multiple measures depending upon hire dates and the stability of hours worked for employees. During the month of July the District will work with a consultant to perform the necessary study to determine what the requirements and costs are for the District to adhere to the new Affordable Care Act.

Long Term Debt

The District has made enormous progress toward eliminating the burden long term debt that originated in the 1990's. The Certificates of Participation (COPS) are the one outstanding debt from that period. The COP was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded.

Long Term Debt Table	Principal June 2013	13-14 Payment	Pay off year
COPS	\$ 7,915,000	\$ 925,867	2024
State Emergency Loan	-0-	-0-	2012 (was 2018) *
IBM	-0-	-0-	2012 (was 2015) **
Total	\$ 7,915,000	\$ 925,867	
* Paid off using site sale debt service fund deposits			
** Paid off using one-time fund balance in 2012			

Strategic Plan

The District is currently engaged in a strategic planning process which involves community, parents, student and employee stakeholder groups. The plan will bring about a new vision for WCCUSD, establish goals, activities, timelines and deliverables. It will be important to quantify budgetary commitments related to activities or initiatives that are an outcome of the planning process.

Support Systems and Operational Driven Costs

District plans to fund the support, operational and communication needs of the District's schools and communities have been placed on the "back burner" during these tough economic times.

Approved in March 7, 2012 by the California State Board of Education, the Common Core State Standards (CCSS) have now come to the forefront and require the adoption of new curriculum and the deployment of technology. The District has developed its own local plan for CCSS systems implementation based on local needs and resources. As the plan is implemented it will be important to identify the funding sources for the various activities and purchases required.

As the District opens and operates new campuses the Board should consider the level of staffing provided to keep these campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and custodial staff. As we add more sophisticated building components, such as technology infrastructure, climate control and sophisticated security systems it is important to consider the number and types of staff provided to keep these investments in good working order for our students. It would be worthwhile for the Board to consider a support staff study to quantify the types and levels of staffing that are desirable for newly constructed schools.

The Board directed staff to include an Energy Management position in the budget for 2013-14. The position will be part of the Maintenance and Operations department.

Communication and collaboration with community groups, employees, federal, local and state government as well as corporate supporters can help the District improve its overall image and leverage fundraising and grant funding support. The Communications Department was dissolved during previous budget cuts. While staff has done its best to provide communication through existing avenues the District lacks the communication

outreach, both on the web and through other communication tools that would enable us to communicate the needs as well as the good news on our efforts to serve students and community.

Local Control Funding Formula (LCFF)

The Governor's Budget Proposal for 2013-14 includes major reforms and restructuring of the way school districts receive funding in the State, the reform is known as the Local Control Funding Formula (LCFF). The proposal collapses the majority of categorical programs and establishes a targeted base rate funding model with four supplemental grant add-ons. The term targeted is used because the State does not expect to fully fund the LCFF until 2020-21 (8 year rollout). The targeted base rate funding model eliminates the current Revenue Limit funding model and creates a targeted base grant amount.

In addition to the targeted base funding school districts would be eligible for supplemental funding for specific student groups. Supplemental funding is provided for English Learners (EL) and Low Income (LI) categories, districts that have 55% or more of their students identified as EL or LI will receive additional concentration grants. Supplemental funding is also provided for K-3 grade levels and high school. K-3 provides an augmentation to the targeted base per average daily attendance. High School augmentation is provided due to the "sweep" of funding for Partnership Academy grants.

The LCFF will require new types of spending requirements and a budget and accountability reporting model to be determined by the State Board of Education. The new reporting model will have specific accountability measures including a student achievement component. EL and LI supplemental and concentration dollars must be spent for a purpose that benefits those students. When the targeted base funding levels are reached (2020-21) the K-3 program will be required to operate at a 24 to 1 student teacher ratio in order to be eligible for the add on, unless otherwise bargained with the teachers union.

Many of the programs being collapsed and rolled in to the new funding model are included in the Tier III program flexibility model, so the discretion to use those funds as unrestricted already exists in our current budget. There are also several programs rolled into the LCFF that have driven expenses, such as the Economic Impact Aid (EIA) program that supports EL students and the Partnership Academies at our high schools. Those expenses will need to become part of the unrestricted general fund. Initial analysis indicates that the District would have an estimated increase of \$6.5 million in revenue compared the pre-LCFF funding model presented in this Adopted Budget and State Forms. This is a preliminary number subject to verification once all of the Legislative Trailer Bills are final and the underlying data for our District funding is certified. An increase of this size would allow the District to close the budget deficit of \$5.7 million, and provide the board an opportunity to determine how to work with the fund balance in Special Reserve to reach District goals.

Appendix B includes a list of all programs that the State Budget consolidates under the LCFF.

Common Core Block Grant and Prop 39 Energy Grant

The State Budget adoption includes provisions for block grants. The Common Core Block Grant is meant to assist districts with implementation and can be used for:

- Professional development for teachers and other employees involved in the direct instruction of students
- Common Core Instructional Materials
- Integration of standards through technology

In order to receive the funding the district must develop a plan and present it at a public meeting. Funding is estimated at \$210 per pupil for approximately \$5.6 million. The funding must be used over a two year period.

The Prop 39 Energy grant is going to have per pupil allocation based upon average daily attendance, in addition, districts will have additional funding available based upon the free and reduced lunch counts to account for community need. The estimated funding is \$1.6 million. School districts will be required to apply for the grant allocation. Applications will require detailed information on projects and energy savings and will be reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

Next Steps

The Board has reacted and responded to extraordinary budget cuts imposed by the State over the course of several years. In doing so, the Board has addressed many of the ongoing fiscal issues pointed out in recovery plans and management studies. Unfortunately, the State's economy has been slow to recover and funding for schools has been volatile, at best. Now, the Board is faced with unprecedented opportunity to plan for and implement a bold school finance reform effort. For that reason, the Board must continue to be diligent in planning for the District as new funding models and State and Federal budgets are developed and communicated. The Board will be provided with the information regarding the newly adopted State Budget to revise the District's budget in 45 days. The revised budget will be presented at the July 24, 2013 Board Meeting.

Appendix A – Staffing Matrix

Elementary					
	School Secretary				
	1				
	Principal				
	1				
Proposal: Provide \$75,000 per year in site discretionary funding for additional services at Elementary sites that are over 600 in student enrollment.					
	Yard Duty Supervisors				
Per 100 enrollment	1 hour/day (Rounded up always)				
	Typist Clerk I				
Under 500 enrollment	3 hours/day				
500 enrollment or more	3.5 hours/day				
Local 1 Contract					
	Librarian & Assistants				
Enrollment not a factor - (Parcel Tax Funded)	Library assistants will be assigned to cover all the elementary schools - one day assigned per elementary school/K-8 (positions are roving)				
	Custodial Support				
	1 Head Custodian - Day				
	1 Night Custodian				
	Teachers				
By Enrollment	Grades K-3	Grades 4-6			
	1 FTE for every 28 students	1 FTE for every 33 students			
	Additional FTE to bring allocation to 1 FTE for every 28				
Parcel Tax					

Appendix A – Staffing Matrix

K-8					
	Principal				
	1				
	School Secretary	Typist Clerk 1	Typist Clerk II		
Stewart	1		1		
Mira Vista	1	0.47			
	Yard Duty Supervisors				
Per 100 enrollment	1 hour/day (Rounded up always)				
	Librarian & Assistants				
Enrollment not a factor - (Parcel Tax Funded)	Library assistants will be assigned to cover all the elementary schools - one day assigned per elementary school/K-8 (positions are roving)				
	Custodial Support				
Stewart & Mira Vista	1 Head Custodian - Day				
	1 Night Custodian				
	Teachers				
By Enrollment	Grades K-3	Grades 4-8			
	1 FTE for every 28 students	1 FTE for every 33 students			
Junior High/Middle Schools					
	Office Manager	Attendance Clerk	Typist Clerk II		
	1	1	1		
	Librarian	Information Media and Literacy Assistant			
Enrollment not a factor (Parcel Tax funded)	1.00	1.00			
	Principal	Asst. Principal			
	1	1			
Enrollment divided by 338 (Parcel Tax funded)	Counselors				
Enrollment of 338	1	(Round up to full-time FTE)			
	Campus Security Officer I				
Under 900	1				
Over 900	2				
	Campus Security Officer II				
All	1				
	Custodial Support				
	1 Custodial Supervisor				
Paid partially with Parcel Tax and MRAD funding	2-4 Custodians depending upon site size, complexity and enrollment				
	Teachers				
By Enrollment	1 FTE for every 32 Students				

Appendix A – Staffing Matrix

High Schools					
	Office Manager	Attendance Clerk	Typist Clerk II	Cashier	Registrar
Under 1000 enrollment	1	1	1	1	1
Over 1000 enrollment	1	1	2	1	1
Work Experience Office Support			0.47		
	Principal	Assistant Principal			
	1	2			
Enrollment divided by 800 (Parcel Tax funded)	Counselors	(Round up to full-time FTE)			
	1				
	Librarian	Information Media and Literacty Assistant			
Enrollment not a factor (Parcel Tax funded)	1.00	1.00			
Campus Security Officer I					
Under 900	2				
Over 900	3				
Campus Security Officer II					
All	1				
	Custodial Support				
	1 Custodial Supervisor				
Paid partially with Parcel Tax and MRAD funding	4-6 Custodians depending upon site size, complexity and enrollment				
	1 Building Maintenance/Utility Worker				
	Teachers				
By Enrollment	1 FTE for every 32 Students				

Appendix A – Staffing Matrix

Alternative Education Program					
	Principal	Office Manager			
<i>Each Site</i>	1	1			
Gompers Continuation					
	Campus Security Officer I	Typist Clerk II			
	1	1			
	Campus Security Officer II				
	1				
	Counselor	Teachers			
	1	7.6			
North Campus Continuation			Attendance Clerk		
	Campus Security Officer I	1			
	1				
	Campus Security Officer II				
	1				
	Counselor	Teachers			
	1	8.2			
Vista High	Counselors	Teachers	Typist Clerk II		
	0.4	10.2	1		
Middle College	Counselors	Teachers			
	0.6	10			

Categorical Programs Consolidated Into Local Control Funding Formula	Included in June 26, 2013 Budget Revenues
<i>State Categorical Funding</i>	
<i>Currently Flexible/ Tier III</i>	
Adult Education (Amount of District "Sweep")	\$ 3,069,691
School and Library Improvement Block Grant	\$ 1,986,053
Instructional Materials Block Grant	\$ 1,688,550
Deferred Maintenance (Amt of district Sweep)	\$ 1,000,000
Professional Development Block Grant	\$ 1,318,201
Grade 7.12 Counseling	\$ 792,145
Teacher Credentialing Block Grant	\$ 589,619
Arts and Music Block Grant	\$ 427,410
School Safety	\$ 191,626
Pupil Retention Block Grant	\$ 1,180,222
California High School Exit Exam Tutoring	\$ 276,014
Professional Development for Math and English	\$ 226,960
Gifted and Talented Education	\$ 193,632
Physical Education Block Grant	\$ 417,350
Alternative Credentialing	\$ 193,964
Staff Development	\$ 124,874
Certificated Staff Mentoring	\$ 150,092
Advanced Placement Fee Waiver Program	\$ 2,088
Nat'l Board for Prof Teaching Standards Cert	\$ 13,626
Principal Training	\$ 34,477
<i>Subtotal</i>	\$ 13,876,594
<i>Newly Consolidated in LCFF</i>	
K-3 Class Size Reduction	\$ 5,892,642
Economic Impact Aid	\$ 4,798,134
Partnership Academies	\$ 316,393
<i>Subtotal</i>	\$ 11,007,169
Total	\$ 24,883,763
<i>Maintained as Permanent Add-Ons to LCFF:</i>	
Targeted Instructional Improvement Block Grant (b)	\$ 2,826,052
Home-to-School Transportation (b)	\$ 1,915,500
Amount in Initial June 26, 2013 Budget	\$ 29,625,315
(b) Associated program requirements are eliminated, funding is locked at 2012-13 levels	

Section 2

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 JULY 1 ADOPTION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 1

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
Revenue Limit Sources	\$ 149,229,705	\$ 7,896,026	\$ 157,125,731	\$ -	\$ -	\$ -	\$ 157,125,731
Federal Revenues	0	21,628,239	21,628,239	12,713,655	-	-	34,341,894
Other State Revenues	23,408,837	32,782,037	56,190,874	6,990,460	22,787,121	-	85,968,455
Other Local Revenues	2,590,700	17,882,460	20,473,160	1,419,000	378,000	21,310,756	43,580,916
Total Revenues	175,229,242	80,188,762	255,418,004	21,123,115	23,165,121	21,310,756	321,016,996
EXPENDITURES							
Certificated Salaries	74,300,804	31,885,078	106,185,882	1,935,252	-	-	108,121,134
Classified Salaries	21,555,697	19,788,571	41,344,268	5,871,758	1,157,331	70,693	48,444,050
Employee Benefits	41,338,322	21,194,829	62,533,151	2,854,406	525,368	37,786	65,950,711
Books and Supplies	4,099,626	3,536,079	7,635,705	6,718,099	62,000	2,500	14,418,304
Services and Other Operating Expenditures	10,851,050	37,156,937	48,007,987	1,113,226	13,872,000	20,071,653	83,064,866
Capital Outlay	833,000	2,857,450	3,690,450	83,000	118,317,844	-	122,091,294
Other Outgo	985,867	-	985,867	-	-	-	985,867
Direct/Indirect Support Costs	(1,694,091)	1,027,067	(667,024)	667,024	-	-	-
Total Expenditures	152,270,275	117,446,011	269,716,286	19,242,765	133,934,543	20,182,632	443,076,226
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	22,958,967	(37,257,249)	(14,298,282)	1,880,350	(110,769,422)	1,128,124	(122,059,230)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	5,800,000	-	5,800,000	-	-	-	5,800,000
Interfund Transfers Out	-	-	-	(5,800,000)	-	-	(5,800,000)
Other Sources	-	-	-	-	125,000,000	-	125,000,000
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(30,679,677)	30,679,677	-	-	-	-	-
Total Other Financing Sources and Uses	(24,879,677)	30,679,677	5,800,000	(5,800,000)	125,000,000	-	125,000,000
NET CHANGE IN FUND BALANCE	(1,920,710)	(6,577,572)	(8,498,282)	(3,919,650)	14,230,578	1,128,124	2,940,770
ESTIMATED BEGINNING FUND BALANCE, JULY 1, 2013	23,189,129	13,889,085	37,078,214	17,826,744	61,044,051	61,904,018	177,853,027
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	\$ 21,268,419	\$ 7,311,513	\$ 28,579,932	\$ 13,907,094	\$ 75,274,629	\$ 63,032,142	\$ 180,793,797

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 JULY 1 ADOPTION**

Schedule 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

REVENUES

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
Federal Revenues	313,655	400,000	12,000,000	-	-	12,713,655.00
Other State Revenues	2,792,479	2,254,706	850,000	1,093,275	-	6,990,460
Other Local Revenues	345,000	115,000	920,000	4,000	35,000	1,419,000
Total Revenues	3,451,134	2,769,706	13,770,000	1,097,275	35,000	21,123,115

EXPENDITURES

Certificated Salaries	1,009,108	926,144	-	-	-	1,935,252
Classified Salaries	350,884	924,501	4,596,373	-	-	5,871,758
Employee Benefits	383,864	669,297	1,801,245	-	-	2,854,406
Books and Supplies	384,462	183,637	6,150,000	-	-	6,718,099
Services and Other Operating Expenditures	156,576	21,900	734,750	200,000	-	1,113,226
Capital Outlay	-	-	83,000	-	-	83,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	166,241	134,226	366,557	-	-	667,024
Total Expenditures	2,451,135	2,859,705	13,731,925	200,000	-	19,242,765

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

999,999	(89,999)	38,075	897,275	35,000	1,880,350
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	(1,000,000)	-	-	(1,000,000)	(3,800,000)	(5,800,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	(1,000,000)	-	-	(1,000,000)	(3,800,000)	(5,800,000)

NET CHANGE IN FUND BALANCE

(1)	(89,999)	38,075	(102,725)	(3,765,000)	(3,919,650)
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**ESTIMATED BEGINNING FUND BALANCE,
JULY 1, 2013**

2,052,078	90,000	3,835,252	1,196,271	10,653,143	17,826,744
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**PROJECTED ENDING FUND BALANCE
JUNE 30, 2014**

\$ 2,052,077	\$ 1	\$ 3,873,327	\$ 1,093,546	\$ 6,888,143	\$ 13,907,094
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 JULY 1 ADOPTION**

Schedule 3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL OUTLAY FUNDS

REVENUES

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	22,787,121	-	22,787,121
Other Local Revenues	300,000	58,000	-	20,000	378,000
Total Revenues	300,000	58,000	22,787,121	20,000	23,165,121

EXPENDITURES

Certificated Salaries	-	-	-	-	-
Classified Salaries	1,157,331	-	-	-	1,157,331
Employee Benefits	525,368	-	-	-	525,368
Books and Supplies	-	2,000	-	60,000	62,000
Services and Other Operating Expenditures	13,000,000	219,000	-	653,000	13,872,000
Capital Outlay	106,700,000	-	11,599,844	18,000	118,317,844
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	121,382,699	221,000	11,599,844	731,000	133,934,543

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

(121,082,699)	(163,000)	11,187,277	(711,000)	(110,769,422)
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Sources	125,000,000	-	-	-	125,000,000
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	125,000,000	-	-	-	125,000,000

NET CHANGE IN FUND BALANCE

3,917,301	(163,000)	11,187,277	(711,000)	14,230,578
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**ESTIMATED BEGINNING FUND BALANCE,
JULY 1, 2013**

44,431,689	578,857	9,927,877	6,105,628	61,044,051
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**PROJECTED ENDING FUND BALANCE
JUNE 30, 2014**

\$ 48,348,990	\$ 415,857	\$ 21,115,154	\$ 5,394,628	\$ 75,274,629
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 JULY 1 ADOPTION**

Schedule 4

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS

REVENUES

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
Revenue Limit Sources	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-
Other Local Revenues	-	-	-	1,743,000	19,567,756	21,310,756
Total Revenues	-	-	-	1,743,000	19,567,756	21,310,756

EXPENDITURES

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	70,693	-	70,693
Employee Benefits	-	-	-	37,786	-	37,786
Books and Supplies	-	-	-	2,500	-	2,500
Services and Other Operating Expenditures	-	-	-	1,964,600	18,107,053	20,071,653
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	-	-	-	2,075,579	18,107,053	20,182,632

**INCREASE OF (DECREASE) IN FUND BALANCE
RESULTING FROM OPERATIONS**

-	-	-	(332,579)	1,460,703	1,128,124
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OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-

NET CHANGE IN FUND BALANCE

-	-	-	(332,579)	1,460,703	1,128,124
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**ESTIMATED BEGINNING FUND BALANCE,
JULY 1, 2013**

46,794,342	1,042,373	20,373	1,274,887	12,772,043	61,904,018
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**PROJECTED ENDING FUND BALANCE
JUNE 30, 2014**

\$ 46,794,342	\$ 1,042,373	\$ 20,373	\$ 942,308	\$ 14,232,746	\$ 63,032,142
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Section 3

2013-2014 BUDGET STATE 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	G	G
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		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
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	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	142,747,219.00	7,459,119.00	150,206,338.00	149,229,705.00	7,896,026.00	157,125,731.00	4.6%
2) Federal Revenue		8100-8299	0.00	31,446,646.00	31,446,646.00	0.00	21,628,239.00	21,628,239.00	-31.2%
3) Other State Revenue		8300-8599	24,482,426.00	34,572,877.00	59,055,303.00	23,408,837.00	32,782,037.00	56,190,874.00	-4.9%
4) Other Local Revenue		8600-8799	2,850,398.00	19,062,951.00	21,913,349.00	2,590,700.00	17,882,460.00	20,473,160.00	-6.6%
5) TOTAL REVENUES			170,080,043.00	92,541,593.00	262,621,636.00	175,229,242.00	80,188,762.00	255,418,004.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	71,793,305.00	36,260,866.00	108,054,171.00	74,300,804.00	31,885,078.00	106,185,882.00	-1.7%
2) Classified Salaries		2000-2999	21,003,202.00	20,817,120.00	41,820,322.00	21,555,697.00	19,788,571.00	41,344,268.00	-1.1%
3) Employee Benefits		3000-3999	40,896,769.00	22,806,443.00	63,703,212.00	41,338,322.00	21,194,829.00	62,533,151.00	-1.8%
4) Books and Supplies		4000-4999	3,193,012.00	10,285,206.76	13,478,218.76	4,099,626.00	3,536,079.00	7,635,705.00	-43.3%
5) Services and Other Operating Expenditures		5000-5999	9,451,476.00	42,647,101.24	52,098,577.24	10,851,050.00	37,156,937.00	48,007,987.00	-7.9%
6) Capital Outlay		6000-6999	469,378.00	731,835.00	1,201,213.00	833,000.00	2,857,450.00	3,690,450.00	207.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	974,967.00	0.00	974,967.00	985,867.00	0.00	985,867.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,571,591.00)	995,529.00	(576,062.00)	(1,694,091.00)	1,027,067.00	(667,024.00)	15.8%
9) TOTAL EXPENDITURES			146,210,518.00	134,544,101.00	280,754,619.00	152,270,275.00	117,446,011.00	269,716,286.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			23,869,525.00	(42,002,508.00)	(18,132,983.00)	22,958,967.00	(37,257,249.00)	(14,298,282.00)	-21.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,779,684.00	0.00	5,779,684.00	5,800,000.00	0.00	5,800,000.00	0.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,836,157.00)	29,836,157.00	0.00	(30,679,677.00)	30,679,677.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(24,056,473.00)	29,836,157.00	5,779,684.00	(24,879,677.00)	30,679,677.00	5,800,000.00	0.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(186,948.00)	(12,166,351.00)	(12,353,299.00)	(1,920,710.00)	(6,577,572.00)	(8,498,282.00)	-31.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,376,077.29	26,055,435.72	49,431,513.01	23,189,129.29	13,889,084.72	37,078,214.01	-25.0%
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)			23,376,077.29	26,055,435.72	49,431,513.01	23,189,129.29	13,889,084.72	37,078,214.01	-25.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,376,077.29	26,055,435.72	49,431,513.01	23,189,129.29	13,889,084.72	37,078,214.01	-25.0%
2) Ending Balance, June 30 (E + F1e)			23,189,129.29	13,889,084.72	37,078,214.01	21,268,419.29	7,311,512.72	28,579,932.01	-22.9%
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	13,889,084.80	13,889,084.80	0.00	7,311,515.80	7,311,515.80	-47.4%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	1,370,000.00	0.00	1,370,000.00	1,370,000.00	0.00	1,370,000.00	0.0%
UTR Ratified Agreement	0000	9780				1,370,000.00		1,370,000.00	
UTR Ratified Agreement	0000	9780	1,370,000.00		1,370,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,422,639.00	0.00	8,422,639.00	8,091,489.00	0.00	8,091,489.00	-3.9%
Unassigned/Unappropriated Amount		9790	13,096,490.29	(0.08)	13,096,490.21	11,506,930.29	(3.08)	11,506,927.21	-12.1%

			2012-13 Estimated Actuals			2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	0.00	0.00	0.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			0.00	0.00	0.00			
H. LIABILITIES								
1) Accounts Payable		9500	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Deferred Revenue		9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES			0.00	0.00	0.00			
I. FUND EQUITY								
Ending Fund Balance, June 30 (G9 - H6)			0.00	0.00	0.00			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	57,463,927.00	0.00	57,463,927.00	71,966,701.00	0.00	71,966,701.00	25.2%
Education Protection Account State Aid - Current Year		8012	30,049,428.00	0.00	30,049,428.00	25,134,315.00	0.00	25,134,315.00	-16.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	719,019.00	0.00	719,019.00	719,019.00	0.00	719,019.00	0.0%
Timber Yield Tax		8022	5.00	0.00	5.00	5.00	0.00	5.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,538.00	0.00	3,538.00	3,538.00	0.00	3,538.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	54,068,783.00	0.00	54,068,783.00	54,068,783.00	0.00	54,068,783.00	0.0%
Unsecured Roll Taxes		8042	2,954,767.00	0.00	2,954,767.00	2,954,767.00	0.00	2,954,767.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	610,939.00	0.00	610,939.00	610,939.00	0.00	610,939.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,571,740.00	0.00	4,571,740.00	4,552,543.00	0.00	4,552,543.00	-0.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,661,088.00	0.00	2,661,088.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			153,103,234.00	0.00	153,103,234.00	160,010,610.00	0.00	160,010,610.00	4.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,459,119.00)		(7,459,119.00)	(7,896,026.00)		(7,896,026.00)	5.9%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		7,459,119.00	7,459,119.00		7,896,026.00	7,896,026.00	5.9%

Description			Resource Codes		Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
			383,402.00	0.00	383,402.00	394,640.00	0.00	394,640.00	2.9%			
			(3,280,298.00)	0.00	(3,280,298.00)	(3,279,519.00)	0.00	(3,279,519.00)	0.0%			
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
TOTAL, REVENUE LIMIT SOURCES			142,747,219.00	7,459,119.00	150,206,338.00	149,229,705.00	7,896,026.00	157,125,731.00	4.6%			
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	5,719,732.00	5,719,732.00	0.00	5,433,746.00	5,433,746.00	-5.0%		
Special Education Discretionary Grants			8182	0.00	1,283,451.00	1,283,451.00	0.00	1,179,042.00	1,179,042.00	-8.1%		
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			8290		9,609,666.00	9,609,666.00		6,810,099.00	6,810,099.00	-29.1%		
NCLB: Title I, Part D, Local Delinquent Programs			8290		0.00	0.00		0.00	0.00	0.0%		
NCLB: Title II, Part A, Teacher Quality			8290		2,313,679.00	2,313,679.00		1,440,571.00	1,440,571.00	-37.7%		
NCLB: Title III, Immigrant Education Program			8290		114,172.00	114,172.00		130,000.00	130,000.00	13.9%		

			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,493,172.00	1,493,172.00		950,069.00	950,069.00	-36.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290			7,073,991.00				
Vocational and Applied Technology Education	3500-3699	8290		220,132.00	220,132.00				
Safe and Drug Free Schools	3700-3799	8290		1,149,481.00	1,149,481.00				
All Other Federal Revenue	All Other	8290	0.00	2,469,170.00	2,469,170.00	0.00	1,212,209.00	1,212,209.00	-50.9%
TOTAL, FEDERAL REVENUE			0.00	31,446,646.00	31,446,646.00	0.00	21,628,239.00	21,628,239.00	-31.2%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		17,177,429.00	17,177,429.00		17,882,253.00	17,882,253.00	4.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		390,806.00	390,806.00		391,300.00	391,300.00	0.1%
Economic Impact Aid	7090-7091	8311		5,331,260.00	5,331,260.00		4,798,134.00	4,798,134.00	-10.0%
Spec. Ed. Transportation	7240	8311		1,524,430.00	1,524,430.00		1,524,200.00	1,524,200.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,130,152.00	0.00	1,130,152.00	1,081,539.00	0.00	1,081,539.00	-4.3%
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	6,197,877.00	0.00	6,197,877.00	5,892,642.00	0.00	5,892,642.00	-4.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	772,736.00	0.00	772,736.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,776,565.00	911,847.00	4,688,412.00	3,803,789.00	920,271.00	4,724,060.00	0.8%
Tax Relief Subventions									

			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575							
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,667,388.00	3,667,388.00		3,597,633.00	3,597,633.00	-1.9%
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		75,000.00	75,000.00		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,399,700.00	1,399,700.00		1,399,700.00	1,399,700.00	0.0%
All Other State Revenue	All Other	8590	12,605,096.00	4,095,017.00	16,700,113.00	12,630,867.00	2,268,546.00	14,899,413.00	-10.8%
TOTAL, OTHER STATE REVENUE			24,482,426.00	34,572,877.00	59,055,303.00	23,408,837.00	32,782,037.00	56,190,874.00	-4.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00			0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00			0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00			0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00			0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	9,618,547.00	9,618,547.00	0.00	9,800,000.00	9,800,000.00	1.9%
Other		8622	0.00	5,578,704.00	5,578,704.00	0.00	5,578,704.00	5,578,704.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00			0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00			0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	240,398.00	0.00	240,398.00	250,700.00	0.00	250,700.00	4.3%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,510,000.00	3,865,700.00	6,375,700.00	2,240,000.00	2,503,756.00	4,743,756.00	-25.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,850,398.00	19,062,951.00	21,913,349.00	2,590,700.00	17,882,460.00	20,473,160.00	-6.6%
TOTAL, REVENUES			170,080,043.00	92,541,593.00	262,621,636.00	175,229,242.00	80,188,762.00	255,418,004.00	-2.7%

			2012-13 Estimated Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	61,779,816.00	22,903,956.00	84,683,772.00	64,382,616.00	19,835,505.00	84,218,121.00	-0.5%
Certificated Pupil Support Salaries		1200	851,048.00	5,494,842.00	6,345,890.00	893,011.00	5,140,248.00	6,033,259.00	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	8,611,224.00	2,309,889.00	10,921,113.00	8,517,642.00	1,772,545.00	10,290,187.00	-5.8%
Other Certificated Salaries		1900	551,217.00	5,552,179.00	6,103,396.00	507,535.00	5,136,780.00	5,644,315.00	-7.5%
TOTAL, CERTIFICATED SALARIES			71,793,305.00	36,260,866.00	108,054,171.00	74,300,804.00	31,885,078.00	106,185,882.00	-1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	385,237.00	11,272,618.00	11,657,855.00	547,884.00	11,209,837.00	11,757,721.00	0.9%
Classified Support Salaries		2200	9,794,657.00	4,980,617.00	14,775,274.00	9,975,426.00	4,679,046.00	14,654,472.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,623,677.00	605,133.00	2,228,810.00	1,748,082.00	572,567.00	2,320,649.00	4.1%
Clerical, Technical and Office Salaries		2400	8,524,221.00	2,136,086.00	10,660,307.00	8,661,461.00	1,893,487.00	10,554,948.00	-1.0%
Other Classified Salaries		2900	675,410.00	1,822,666.00	2,498,076.00	622,844.00	1,433,634.00	2,056,478.00	-17.7%
TOTAL, CLASSIFIED SALARIES			21,003,202.00	20,817,120.00	41,820,322.00	21,555,697.00	19,788,571.00	41,344,268.00	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,839,381.00	2,875,841.00	8,715,222.00	6,113,002.00	2,531,435.00	8,644,437.00	-0.8%
PERS		3201-3202	2,139,338.00	2,300,622.00	4,439,960.00	2,371,666.00	2,151,449.00	4,523,115.00	1.9%
OASDI/Medicare/Alternative		3301-3302	2,594,622.00	2,163,020.00	4,757,642.00	2,708,812.00	1,991,674.00	4,700,486.00	-1.2%
Health and Welfare Benefits		3401-3402	13,966,305.00	6,665,522.00	20,631,827.00	14,432,678.00	6,646,529.00	21,079,207.00	2.2%
Unemployment Insurance		3501-3502	1,152,032.00	636,529.00	1,788,561.00	94,753.00	29,138.00	123,891.00	-93.1%
Workers' Compensation		3601-3602	2,650,131.00	1,631,108.00	4,281,239.00	2,899,618.00	1,562,404.00	4,462,022.00	4.2%
OPEB, Allocated		3701-3702	12,386,421.00	6,377,676.00	18,764,097.00	12,519,607.00	6,138,235.00	18,657,842.00	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	168,539.00	156,125.00	324,664.00	198,186.00	143,965.00	342,151.00	5.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,896,769.00	22,806,443.00	63,703,212.00	41,338,322.00	21,194,829.00	62,533,151.00	-1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,392,154.00	1,561,045.00	2,953,199.00	2,000,000.00	300,000.00	2,300,000.00	-22.1%
Books and Other Reference Materials		4200	0.00	2,300.00	2,300.00	0.00	0.00	0.00	-100.0%

Description			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
Materials and Supplies			1,603,062.00	7,426,982.76	9,030,044.76	1,972,126.00	3,069,575.00	5,041,701.00	-44.2%
		4300							
		4400	197,796.00	1,294,879.00	1,492,675.00	127,500.00	166,504.00	294,004.00	-80.3%
		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,193,012.00	10,285,206.76	13,478,218.76	4,099,626.00	3,536,079.00	7,635,705.00	-43.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services			0.00	6,769,347.00	6,769,347.00	155,000.00	3,422,567.00	3,577,567.00	-47.2%
		5100							
		5200	185,956.00	985,677.10	1,171,633.10	174,600.00	110,250.00	284,850.00	-75.7%
		5300	70,226.00	52,260.00	122,486.00	70,000.00	51,500.00	121,500.00	-0.8%
Insurance			1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
5400 - 5450									
Operations and Housekeeping Services			5,366,468.00	100,000.00	5,466,468.00	5,610,000.00	100,000.00	5,710,000.00	4.5%
		5500							
		5600	978,136.00	1,674,453.00	2,652,589.00	1,384,100.00	1,580,500.00	2,964,600.00	11.8%
		5710	(6,700,000.00)	6,700,000.00	0.00	(7,200,000.00)	7,200,000.00	0.00	0.0%
5750			(4,000.00)	26,729.00	22,729.00	(5,000.00)	0.00	(5,000.00)	-122.0%
Transfers of Direct Costs			6,738,810.00	26,302,464.14	33,041,274.14	7,277,050.00	24,688,770.00	31,965,820.00	-3.3%
		5800							
		5900	1,315,880.00	36,171.00	1,352,051.00	1,885,300.00	3,350.00	1,888,650.00	39.7%
	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,451,476.00	42,647,101.24	52,098,577.24	10,851,050.00	37,156,937.00	48,007,987.00

Description			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	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	0.0%
Land Improvements		6170			0.00	96,922.00	96,922.00	0.00	2,830,450.00	2820.3%
Buildings and Improvements of Buildings		6200			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	0.0%
Equipment		6400			469,378.00	634,913.00	1,104,291.00	833,000.00	27,000.00	-22.1%
Equipment Replacement		6500			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY					469,378.00	731,835.00	1,201,213.00	833,000.00	2,857,450.00	207.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)										
Tuition										
Tuition for Instruction Under Interdistrict Attendance Agreements		7110			0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130			50,000.00	0.00	50,000.00	60,000.00	60,000.00	20.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141			0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142			0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143			0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211			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	0.0%
To JPAs		7213			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	0.0%
To County Offices	6500	7222				0.00	0.00		0.00	0.0%
To JPAs	6500	7223				0.00	0.00		0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221				0.00	0.00		0.00	0.0%
To County Offices	6360	7222				0.00	0.00		0.00	0.0%
To JPAs	6360	7223				0.00	0.00		0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	424,967.00	0.00	424,967.00	400,867.00	0.00	400,867.00	-5.7%
Other Debt Service - Principal		7439	500,000.00	0.00	500,000.00	525,000.00	0.00	525,000.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			974,967.00	0.00	974,967.00	985,867.00	0.00	985,867.00	1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(995,529.00)	995,529.00	0.00	(1,027,067.00)	1,027,067.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(576,062.00)	0.00	(576,062.00)	(667,024.00)	0.00	(667,024.00)	15.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,571,591.00)	995,529.00	(576,062.00)	(1,694,091.00)	1,027,067.00	(667,024.00)	15.8%
TOTAL, EXPENDITURES			146,210,518.00	134,544,101.00	280,754,619.00	152,270,275.00	117,446,011.00	269,716,286.00	-3.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,779,684.00	0.00	5,779,684.00	5,800,000.00	0.00	5,800,000.00	0.4%
(a) TOTAL, INTERFUND TRANSFERS IN			5,779,684.00	0.00	5,779,684.00	5,800,000.00	0.00	5,800,000.00	0.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(29,836,157.00)	29,836,157.00	0.00	(30,679,677.00)	30,679,677.00	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			(29,836,157.00)	29,836,157.00	0.00	(30,679,677.00)	30,679,677.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,056,473.00)	29,836,157.00	5,779,684.00	(24,879,677.00)	30,679,677.00	5,800,000.00	0.4%

Description			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F			
			Function Codes	Object Codes	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			142,747,219.00	7,459,119.00		150,206,338.00	149,229,705.00	7,896,026.00	157,125,731.00	9.6%
2) Federal Revenue		8100-8299			0.00	31,446,646.00		31,446,646.00	0.00	21,628,239.00	21,628,239.00	-31.2%
3) Other State Revenue		8300-8599			24,482,426.00	34,572,877.00		59,055,303.00	23,408,837.00	32,782,037.00	56,190,874.00	-4.9%
4) Other Local Revenue		8600-8799			2,850,398.00	19,062,951.00		21,913,349.00	2,590,700.00	17,882,460.00	20,473,160.00	-6.6%
5) TOTAL REVENUES					170,080,043.00	92,541,593.00		262,621,636.00	175,229,242.00	80,188,762.00	255,418,004.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999				89,202,074.00	63,325,340.00		152,527,414.00	92,912,333.00	57,951,690.00	150,864,023.00	-1.1%
2) Instruction - Related Services	2000-2999				19,651,981.00	23,344,579.00		42,996,560.00	19,497,798.00	14,999,274.00	34,497,072.00	-19.8%
3) Pupil Services	3000-3999				2,814,659.00	24,590,671.00		27,405,330.00	2,970,174.00	23,629,482.00	26,599,656.00	-2.9%
4) Ancillary Services	4000-4999				42,895.00	6,735,176.00		6,778,071.00	98,388.00	4,955,879.00	5,054,267.00	-25.4%
5) Community Services	5000-5999				147,286.00	0.00		147,286.00	99,347.00	0.00	99,347.00	-32.5%
6) Enterprise	6000-6999				0.00	0.00		0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999				14,782,654.00	3,764,405.00		18,547,059.00	15,720,467.00	1,418,597.00	17,139,064.00	-7.6%
8) Plant Services	8000-8999				18,594,002.00	12,783,930.00		31,377,932.00	19,985,901.00	14,491,089.00	34,476,990.00	9.9%
9) Other Outgo	9000-9999	Except 7600-7699			974,967.00	0.00		974,967.00	985,867.00	0.00	985,867.00	1.1%
10) TOTAL EXPENDITURES					146,210,518.00	134,544,101.00		280,754,619.00	152,270,275.00	117,446,011.00	269,716,286.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
					23,869,525.00	(42,002,508.00)		(18,132,983.00)	22,958,967.00	(37,257,249.00)	(14,298,282.00)	-21.1%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929			5,779,684.00	0.00		5,779,684.00	5,800,000.00	0.00	5,800,000.00	0.4%
b) Transfers Out		7600-7629			0.00	0.00		0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses												
a) Sources		8930-8979			0.00	0.00		0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699			0.00	0.00		0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999			(29,836,157.00)	29,836,157.00		0.00	(30,679,677.00)	30,679,677.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					(24,056,473.00)	29,836,157.00		5,779,684.00	(24,879,677.00)	30,679,677.00	5,800,000.00	0.4%

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)			(186,948.00)	(12,166,351.00)	(12,353,299.00)	(1,920,710.00)	(6,577,572.00)	(8,498,282.00)	-31.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,376,077.29	26,055,435.72	49,431,513.01	23,189,129.29	13,889,084.72	37,078,214.01	-25.0%
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)			23,376,077.29	26,055,435.72	49,431,513.01	23,189,129.29	13,889,084.72	37,078,214.01	-25.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,376,077.29	26,055,435.72	49,431,513.01	23,189,129.29	13,889,084.72	37,078,214.01	-25.0%
2) Ending Balance, June 30 (E + F1e)			23,189,129.29	13,889,084.72	37,078,214.01	21,268,419.29	7,311,512.72	28,579,932.01	-22.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	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	13,889,084.80	13,889,084.80	0.00	7,311,515.80	7,311,515.80	-47.4%
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	1,370,000.00	0.00	1,370,000.00	1,370,000.00	0.00	1,370,000.00	0.0%
UTR Ratified Agreement	0000	9780				1,370,000.00		1,370,000.00	
UTR Ratified Agreement	0000	9780	1,370,000.00		1,370,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,422,639.00	0.00	8,422,639.00	8,091,489.00	0.00	8,091,489.00	-3.9%
Unassigned/Unappropriated Amount		9790	13,096,490.29	(0.08)	13,096,490.21	11,506,930.29	(3.08)	11,506,927.21	-12.1%

July 1 Budget (Single Adoption)
General Fund
Exhibit: Restricted Balance Detail

07 61796 0000000
Form 01

West Contra Costa Unified
Contra Costa County

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
2430	Community Day Schools	10,443.13	10,443.13
5630	NCLB: Title X McKinney-Vento Homeless Assistance Grants	1.00	0.00
5640	Medi-Cal Billing Option	1,532,928.68	1,582,928.68
6010	After School Education and Safety (ASES)	0.19	2.19
6286	English Language Acquisition Program, Teacher Training & Student /	0.33	0.33
6300	Lottery: Instructional Materials	1,306,749.72	1,306,749.72
6500	Special Education	0.08	0.08
6512	Special Ed: Mental Health Services	433,749.42	433,749.42
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	1,023,876.15	0.15
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	427,619.10	0.10
7220	Partnership Academies Program	0.33	0.33
7400	Quality Education Investment Act	189,125.08	0.08
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,471,877.74	1,540,207.74
9010	Other Restricted Local	6,492,713.85	2,437,433.85
Total, Restricted Balance		13,889,084.80	7,311,515.80

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	364,091.00	313,655.00	-13.9%
3) Other State Revenue		8300-8599	3,069,691.00	2,792,479.00	-9.0%
4) Other Local Revenue		8600-8799	439,322.00	345,000.00	-21.5%
5) TOTAL, REVENUES			3,873,104.00	3,451,134.00	-10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,247,445.00	1,009,108.00	-19.1%
2) Classified Salaries		2000-2999	607,825.00	350,884.00	-42.3%
3) Employee Benefits		3000-3999	551,365.00	383,864.00	-30.4%
4) Books and Supplies		4000-4999	108,609.00	384,462.00	254.0%
5) Services and Other Operating Expenditures		5000-5999	266,154.00	156,576.00	-41.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	94,738.00	166,241.00	75.5%
9) TOTAL, EXPENDITURES			2,876,136.00	2,451,135.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			996,968.00	999,999.00	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(3,032.00)	(1.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,055,109.86	2,052,077.86	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,055,109.86	2,052,077.86	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,055,109.86	2,052,077.86	-0.1%
2) Ending Balance, June 30 (E + F1e)			2,052,077.86	2,052,076.86	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	2,052,077.87	2,052,076.87	0.0%
Other Commitments	0000	9760		2,052,076.87	
Other Commitments	0000	9760	2,052,077.87		
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	(0.01)	(0.01)	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	1,363.00	5,336.00	291.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	362,728.00	308,319.00	-15.0%
TOTAL, FEDERAL REVENUE			364,091.00	313,655.00	-13.9%
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	3,069,691.00	2,792,479.00	-9.0%
TOTAL, OTHER STATE REVENUE			3,069,691.00	2,792,479.00	-9.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
Adult Education Fees		8671	300,000.00	300,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	139,322.00	45,000.00	-67.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			439,322.00	345,000.00	-21.5%
TOTAL, REVENUES			3,873,104.00	3,451,134.00	-10.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,116,605.00	900,000.00	-19.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	120,773.00	109,108.00	-9.7%
Other Certificated Salaries		1900	10,067.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,247,445.00	1,009,108.00	-19.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	123,756.00	0.00	-100.0%
Classified Support Salaries		2200	89,343.00	89,841.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	289,726.00	261,043.00	-9.9%
Other Classified Salaries		2900	105,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			607,825.00	350,884.00	-42.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	118,169.00	83,251.00	-29.5%
PERS		3201-3202	68,516.00	38,416.00	-43.9%
OASDI/Medicare/Alternative		3301-3302	75,601.00	41,475.00	-45.1%
Health and Welfare Benefits		3401-3402	97,427.00	87,558.00	-10.1%
Unemployment Insurance		3501-3502	22,444.00	681.00	-97.0%
Workers' Compensation		3601-3602	57,597.00	41,157.00	-28.5%
OPEB, Allocated		3701-3702	102,393.00	85,932.00	-16.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,218.00	5,394.00	-41.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			551,365.00	383,864.00	-30.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,000.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	104,904.00	384,462.00	266.5%
Noncapitalized Equipment		4400	2,705.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			108,609.00	384,462.00	254.0%

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	13,321.00	38,476.00	188.8%
Dues and Memberships		5300	600.00	0.00	-100.0%
Insurance		5400-5450	81,000.00	81,000.00	0.0%
Operations and Housekeeping Services		5500	47,400.00	37,100.00	-21.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,182.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,846.00	0.00	-100.0%
Communications		5900	27,805.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,154.00	156,576.00	-41.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	94,738.00	166,241.00	75.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,738.00	166,241.00	75.5%
TOTAL, EXPENDITURES			2,876,136.00	2,451,135.00	-14.8%

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	364,091.00	313,655.00	-13.9%
3) Other State Revenue		8300-8599	3,069,691.00	2,792,479.00	-9.0%
4) Other Local Revenue		8600-8799	439,322.00	345,000.00	-21.5%
5) TOTAL, REVENUES			3,873,104.00	3,451,134.00	-10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,601,493.00	1,206,316.00	-24.7%
2) Instruction - Related Services	2000-2999		971,657.00	883,587.00	-9.1%
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		94,738.00	166,241.00	75.5%
8) Plant Services	8000-8999		208,248.00	194,991.00	-6.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,876,136.00	2,451,135.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			996,968.00	999,999.00	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(3,032.00)	(1.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,055,109.86	2,052,077.86	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,055,109.86	2,052,077.86	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,055,109.86	2,052,077.86	-0.1%
2) Ending Balance, June 30 (E + F1e)			2,052,077.86	2,052,076.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,052,077.87	2,052,076.87	0.0%
Other Commitments	0000	9760		2,052,076.87	
Other Commitments	0000	9760	2,052,077.87		
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	(0.01)	(0.01)	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	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	444,737.00	400,000.00	-10.1%
3) Other State Revenue		8300-8599	1,754,706.00	2,254,706.00	28.5%
4) Other Local Revenue		8600-8799	120,660.00	115,000.00	-4.7%
5) TOTAL, REVENUES			2,320,103.00	2,769,706.00	19.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	953,379.00	926,144.00	-2.9%
2) Classified Salaries		2000-2999	572,403.00	924,501.00	61.5%
3) Employee Benefits		3000-3999	634,186.00	669,297.00	5.5%
4) Books and Supplies		4000-4999	111,610.00	183,637.00	64.5%
5) Services and Other Operating Expenditures		5000-5999	28,960.00	21,900.00	-24.4%
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	43,360.00	134,226.00	209.6%
9) TOTAL, EXPENDITURES			2,343,898.00	2,859,705.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,795.00)	(89,999.00)	278.2%
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)			(23,795.00)	(89,999.00)	278.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,794.85	89,999.85	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,794.85	89,999.85	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,794.85	89,999.85	-20.9%
2) Ending Balance, June 30 (E + F1e)			89,999.85	0.85	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,999.60	1.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.40	0.40	0.0%
Other Assignments	0000	9780		0.40	
Other Assignments	0000	9780	0.40		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.15)	(0.55)	266.7%

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	444,737.00	400,000.00	-10.1%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			444,737.00	400,000.00	-10.1%
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	1,754,706.00	2,254,706.00	28.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,754,706.00	2,254,706.00	28.5%
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	47,025.00	115,000.00	144.6%
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	73,635.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,660.00	115,000.00	-4.7%
TOTAL, REVENUES			2,320,103.00	2,769,706.00	19.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	846,527.00	820,878.00	-3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	56,284.00	56,134.00	-0.3%
Other Certificated Salaries		1900	50,568.00	49,132.00	-2.8%
TOTAL, CERTIFICATED SALARIES			953,379.00	926,144.00	-2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	418,450.00	756,029.00	80.7%
Classified Support Salaries		2200	269.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	153,534.00	136,061.00	-11.4%
Other Classified Salaries		2900	150.00	32,411.00	21507.3%
TOTAL, CLASSIFIED SALARIES			572,403.00	924,501.00	61.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	80,845.00	76,159.00	-5.8%
PERS		3201-3202	76,428.00	99,219.00	29.8%
OASDI/Medicare/Alternative		3301-3302	66,269.00	83,095.00	25.4%
Health and Welfare Benefits		3401-3402	176,661.00	188,908.00	6.9%
Unemployment Insurance		3501-3502	18,354.00	924.00	-95.0%
Workers' Compensation		3601-3602	47,087.00	56,004.00	18.9%
OPEB, Allocated		3701-3702	159,407.00	157,133.00	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,135.00	7,855.00	-14.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			634,186.00	669,297.00	5.5%
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	93,182.00	183,637.00	97.1%
Noncapitalized Equipment		4400	18,428.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			111,610.00	183,637.00	64.5%

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	9,510.00	3,500.00	-63.2%
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	16,450.00	18,400.00	11.9%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,960.00	21,900.00	-24.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	43,360.00	134,226.00	209.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,360.00	134,226.00	209.6%
TOTAL, EXPENDITURES			2,343,898.00	2,859,705.00	22.0%

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	444,737.00	400,000.00	-10.1%
3) Other State Revenue		8300-8599	1,754,706.00	2,254,706.00	28.5%
4) Other Local Revenue		8600-8799	120,660.00	115,000.00	-4.7%
5) TOTAL, REVENUES			2,320,103.00	2,769,706.00	19.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,898,980.00	2,269,856.00	19.5%
2) Instruction - Related Services	2000-2999		380,307.00	376,605.00	-1.0%
3) Pupil Services	3000-3999		16,450.00	79,018.00	380.4%
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		43,360.00	134,226.00	209.6%
8) Plant Services	8000-8999		4,801.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,343,898.00	2,859,705.00	22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,795.00)	(89,999.00)	278.2%
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)			(23,795.00)	(89,999.00)	278.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,794.85	89,999.85	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,794.85	89,999.85	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,794.85	89,999.85	-20.9%
2) Ending Balance, June 30 (E + F1e)			89,999.85	0.85	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,999.60	1.00	-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	0.40	0.40	0.0%
Other Assignments	0000	9780		0.40	
Other Assignments	0000	9780	0.40		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.15)	(0.55)	266.7%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
6105	Child Development: California State Preschool Program	0.00	1.00
9010	Other Restricted Local	89,999.60	0.00
Total, Restricted Balance		89,999.60	1.00

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	11,905,396.00	12,000,000.00	0.8%
3) Other State Revenue		8300-8599	860,000.00	850,000.00	-1.2%
4) Other Local Revenue		8600-8799	920,000.00	920,000.00	0.0%
5) TOTAL, REVENUES			13,685,396.00	13,770,000.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,314,569.00	4,596,373.00	6.5%
3) Employee Benefits		3000-3999	1,842,659.00	1,801,245.00	-2.2%
4) Books and Supplies		4000-4999	5,819,200.00	6,150,000.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	660,732.00	734,750.00	11.2%
6) Capital Outlay		6000-6999	300,000.00	83,000.00	-72.3%
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	437,964.00	366,557.00	-16.3%
9) TOTAL, EXPENDITURES			13,375,124.00	13,731,925.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			310,272.00	38,075.00	-87.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			310,272.00	38,075.00	-87.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,524,979.91	3,835,251.91	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,524,979.91	3,835,251.91	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,524,979.91	3,835,251.91	8.8%
2) Ending Balance, June 30 (E + F1e)			3,835,251.91	3,873,326.91	1.0%
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	3,808,349.57	3,846,424.57	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,902.35	26,902.35	0.0%
Other Commitments	0000	9760		26,902.35	
Other Commitments	0000	9760	26,902.35		
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	(0.01)	(0.01)	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,905,396.00	12,000,000.00	0.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,905,396.00	12,000,000.00	0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	860,000.00	850,000.00	-1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			860,000.00	850,000.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	900,000.00	900,000.00	0.0%
Leases and Rentals		8650	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					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	20,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			920,000.00	920,000.00	0.0%
TOTAL, REVENUES			13,685,396.00	13,770,000.00	0.6%

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	3,889,105.00	4,177,247.00	7.4%
Classified Supervisors' and Administrators' Salaries		2300	193,333.00	194,079.00	0.4%
Clerical, Technical and Office Salaries		2400	222,791.00	225,047.00	1.0%
Other Classified Salaries		2900	9,340.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,314,569.00	4,596,373.00	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	349,619.00	335,803.00	-4.0%
OASDI/Medicare/Alternative		3301-3302	327,786.00	351,154.00	7.1%
Health and Welfare Benefits		3401-3402	453,336.00	438,702.00	-3.2%
Unemployment Insurance		3501-3502	47,212.00	2,299.00	-95.1%
Workers' Compensation		3601-3602	121,138.00	139,094.00	14.8%
OPEB, Allocated		3701-3702	515,592.00	507,408.00	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	27,976.00	26,785.00	-4.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,842,659.00	1,801,245.00	-2.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	547,519.00	500,000.00	-8.7%
Noncapitalized Equipment		4400	216,681.00	200,000.00	-7.7%
Food		4700	5,055,000.00	5,450,000.00	7.8%
TOTAL, BOOKS AND SUPPLIES			5,819,200.00	6,150,000.00	5.7%

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	35,000.00	35,000.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	200,000.00	200,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,000.00	205,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,179.00)	(18,400.00)	-58.4%
Professional/Consulting Services and Operating Expenditures		5800	111,761.00	160,000.00	43.2%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			660,732.00	734,750.00	11.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	300,000.00	83,000.00	-72.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	83,000.00	-72.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	437,964.00	366,557.00	-16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			437,964.00	366,557.00	-16.3%
TOTAL, EXPENDITURES			13,375,124.00	13,731,925.00	2.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	11,905,396.00	12,000,000.00	0.8%
3) Other State Revenue		8300-8599	860,000.00	850,000.00	-1.2%
4) Other Local Revenue		8600-8799	920,000.00	920,000.00	0.0%
5) TOTAL, REVENUES			13,685,396.00	13,770,000.00	0.6%
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		12,737,160.00	13,165,368.00	3.4%
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		437,964.00	366,557.00	-16.3%
8) Plant Services	8000-8999		200,000.00	200,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,375,124.00	13,731,925.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			310,272.00	38,075.00	-87.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			310,272.00	38,075.00	-87.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,524,979.91	3,835,251.91	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,524,979.91	3,835,251.91	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,524,979.91	3,835,251.91	8.8%
2) Ending Balance, June 30 (E + F1e)			3,835,251.91	3,873,326.91	1.0%
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	3,808,349.57	3,846,424.57	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,902.35	26,902.35	0.0%
Other Commitments	0000	9760		26,902.35	
Other Commitments	0000	9760	26,902.35		
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	(0.01)	(0.01)	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,378,693.04	2,527,494.04
5330	Child Nutrition: Summer Food Service Program Operations	1,429,656.08	1,318,930.08
9010	Other Restricted Local	0.45	0.45
Total, Restricted Balance		3,808,349.57	3,846,424.57

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	1,093,275.00	1,093,275.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	4,000.00	-33.3%
5) TOTAL, REVENUES			1,099,275.00	1,097,275.00	-0.2%
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	200,000.00	200,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			200,000.00	200,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			899,275.00	897,275.00	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(100,725.00)	(102,725.00)	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,296,996.30	1,196,271.30	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,296,996.30	1,196,271.30	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,296,996.30	1,196,271.30	-7.8%
2) Ending Balance, June 30 (E + F1e)			1,196,271.30	1,093,546.30	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,196,271.30	1,093,546.30	-8.6%
Other Commitments	0000	9760		1,093,546.30	
Other Commitments	0000	9760	1,196,271.30		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	1,093,275.00	1,093,275.00	0.0%
TOTAL, OTHER STATE REVENUE			1,093,275.00	1,093,275.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	4,000.00	-33.3%
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			6,000.00	4,000.00	-33.3%
TOTAL, REVENUES			1,099,275.00	1,097,275.00	-0.2%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	200,000.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,000.00	200,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			200,000.00	200,000.00	0.0%

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	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 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,093,275.00	1,093,275.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	4,000.00	-33.3%
5) TOTAL, REVENUES			1,099,275.00	1,097,275.00	-0.2%
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		200,000.00	200,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			200,000.00	200,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			899,275.00	897,275.00	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(100,725.00)	(102,725.00)	2.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,296,996.30	1,196,271.30	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,296,996.30	1,196,271.30	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,296,996.30	1,196,271.30	-7.8%
2) Ending Balance, June 30 (E + F1e)			1,196,271.30	1,093,546.30	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,196,271.30	1,093,546.30	-8.6%
Other Commitments	0000	9760		1,093,546.30	
Other Commitments	0000	9760	1,196,271.30		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	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	30,000.00	35,000.00	16.7%
5) TOTAL, REVENUES			30,000.00	35,000.00	16.7%
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)			30,000.00	35,000.00	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,879,684.00	3,800,000.00	32.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,879,684.00)	(3,800,000.00)	32.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,849,684.00)	(3,765,000.00)	32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,502,827.34	10,653,143.34	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,502,827.34	10,653,143.34	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,502,827.34	10,653,143.34	-21.1%
2) Ending Balance, June 30 (E + F1e)			10,653,143.34	6,888,143.34	-35.3%
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	10,653,143.34	6,888,143.34	-35.3%
Other Assignments	0000	9780		6,888,143.34	
Other Assignments	0000	9780	10,653,143.34		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	35,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	35,000.00	16.7%
TOTAL, REVENUES			30,000.00	35,000.00	16.7%

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	2,879,684.00	3,800,000.00	32.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,879,684.00	3,800,000.00	32.0%
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)			(2,879,684.00)	(3,800,000.00)	32.0%

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	30,000.00	35,000.00	16.7%
5) TOTAL, REVENUES			30,000.00	35,000.00	16.7%
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		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)			30,000.00	35,000.00	16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,879,684.00	3,800,000.00	32.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,879,684.00)	(3,800,000.00)	32.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,849,684.00)	(3,765,000.00)	32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,502,827.34	10,653,143.34	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,502,827.34	10,653,143.34	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,502,827.34	10,653,143.34	-21.1%
2) Ending Balance, June 30 (E + F1e)			10,653,143.34	6,888,143.34	-35.3%
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	10,653,143.34	6,888,143.34	-35.3%
Other Assignments	0000	9780		6,888,143.34	
Other Assignments	0000	9780	10,653,143.34		
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	2013-14
		Estimated Actuals	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	1,076,190.00	300,000.00	-72.1%
5) TOTAL, REVENUES			1,076,190.00	300,000.00	-72.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	723,365.00	1,157,331.00	60.0%
3) Employee Benefits		3000-3999	505,561.00	525,368.00	3.9%
4) Books and Supplies		4000-4999	2,102,590.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,430,666.00	13,000,000.00	75.0%
6) Capital Outlay		6000-6999	51,850,308.00	106,700,000.00	105.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,612,490.58	121,382,699.00	93.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,536,300.58)	(121,082,699.00)	96.8%
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	125,000,000.00	New
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	125,000,000.00	New

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,536,300.58)	3,917,301.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,967,989.44	44,431,688.86	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,967,989.44	44,431,688.86	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,967,989.44	44,431,688.86	-58.1%
2) Ending Balance, June 30 (E + F1e)			44,431,688.86	48,348,989.86	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		9740	41,725,385.93	45,542,686.93	9.1%
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	2,706,302.93	2,806,302.93	3.7%
Other Assignments	0000	9780		2,806,302.93	
Other Assignments	0000	9780	2,706,302.93		
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	550,000.00	300,000.00	-45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	526,190.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,076,190.00	300,000.00	-72.1%
TOTAL, REVENUES			1,076,190.00	300,000.00	-72.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	18,505.00	16,255.00	-12.2%
Classified Supervisors' and Administrators' Salaries		2300	588,118.00	810,240.00	37.8%
Clerical, Technical and Office Salaries		2400	116,742.00	330,836.00	183.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			723,365.00	1,157,331.00	60.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	132,848.00	140,612.00	5.8%
OASDI/Medicare/Alternative		3301-3302	84,140.00	82,992.00	-1.4%
Health and Welfare Benefits		3401-3402	131,568.00	150,492.00	14.4%
Unemployment Insurance		3501-3502	12,938.00	580.00	-95.5%
Workers' Compensation		3601-3602	33,083.00	35,024.00	5.9%
OPEB, Allocated		3701-3702	99,760.00	104,346.00	4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,224.00	11,322.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			505,561.00	525,368.00	3.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	654,705.50	0.00	-100.0%
Noncapitalized Equipment		4400	1,447,885.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,102,590.58	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,966.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,263,006.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,159,744.00	13,000,000.00	111.0%
Communications		5900	950.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,430,666.00	13,000,000.00	75.0%
CAPITAL OUTLAY					
Land		6100	59,464.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,858,281.00	106,700,000.00	118.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,932,563.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,850,308.00	106,700,000.00	105.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			62,612,490.58	121,382,699.00	93.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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	125,000,000.00	New
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	125,000,000.00	New
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	125,000,000.00	New

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	1,076,190.00	300,000.00	-72.1%
5) TOTAL, REVENUES			1,076,190.00	300,000.00	-72.1%
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		62,516,590.58	121,382,699.00	94.2%
9) Other Outgo	9000-9999	Except 7600-7699	95,900.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			62,612,490.58	121,382,699.00	93.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(61,536,300.58)	(121,082,699.00)	96.8%
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	125,000,000.00	New
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	125,000,000.00	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,536,300.58)	3,917,301.00	-106.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,967,989.44	44,431,688.86	-58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,967,989.44	44,431,688.86	-58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,967,989.44	44,431,688.86	-58.1%
2) Ending Balance, June 30 (E + F1e)			44,431,688.86	48,348,989.86	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		9740	41,725,385.93	45,542,686.93	9.1%
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	2,706,302.93	2,806,302.93	3.7%
Other Assignments	0000	9780		2,806,302.93	
Other Assignments	0000	9780	2,706,302.93		
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	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	41,725,385.93	45,542,686.93
Total, Restricted Balance		41,725,385.93	45,542,686.93

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	60,000.00	58,000.00	-3.3%
5) TOTAL, REVENUES			60,000.00	58,000.00	-3.3%
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	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	402,318.00	219,000.00	-45.6%
6) Capital Outlay		6000-6999	386,782.00	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			791,100.00	221,000.00	-72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(731,100.00)	(163,000.00)	-77.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(731,100.00)	(163,000.00)	-77.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,309,956.83	578,856.83	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,309,956.83	578,856.83	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,309,956.83	578,856.83	-55.8%
2) Ending Balance, June 30 (E + F1e)			578,856.83	415,856.83	-28.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	578,856.83	415,856.83	-28.2%
Other Assignments	0000	9780		415,856.83	
Other Assignments	0000	9780	578,856.83		
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	10,000.00	3,000.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	50,000.00	55,000.00	10.0%
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			60,000.00	58,000.00	-3.3%
TOTAL, REVENUES			60,000.00	58,000.00	-3.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	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%
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	270,900.00	104,000.00	-61.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,418.00	110,000.00	-13.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			402,318.00	219,000.00	-45.6%
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	386,782.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			386,782.00	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%
TOTAL, EXPENDITURES			791,100.00	221,000.00	-72.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	60,000.00	58,000.00	-3.3%
5) TOTAL, REVENUES			60,000.00	58,000.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		791,100.00	221,000.00	-72.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			791,100.00	221,000.00	-72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(731,100.00)	(163,000.00)	-77.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(731,100.00)	(163,000.00)	-77.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,309,956.83	578,856.83	-55.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,309,956.83	578,856.83	-55.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,309,956.83	578,856.83	-55.8%
2) Ending Balance, June 30 (E + F1e)			578,856.83	415,856.83	-28.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	578,856.83	415,856.83	-28.2%
Other Assignments	0000	9780		415,856.83	
Other Assignments	0000	9780	578,856.83		
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	2013-14
		Estimated Actuals	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	18,962,946.00	22,787,121.00	20.2%
4) Other Local Revenue		8600-8799	50,000.00	0.00	-100.0%
5) TOTAL, REVENUES			19,012,946.00	22,787,121.00	19.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,946,405.00	11,599,844.00	-53.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,946,405.00	11,599,844.00	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,933,459.00)	11,187,277.00	-288.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,933,459.00)	11,187,277.00	-288.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,861,336.17	9,927,877.17	-37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,861,336.17	9,927,877.17	-37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,861,336.17	9,927,877.17	-37.4%
2) Ending Balance, June 30 (E + F1e)			9,927,877.17	21,115,154.17	112.7%
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	9,927,877.17	21,115,154.17	112.7%
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	18,962,946.00	22,787,121.00	20.2%
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			18,962,946.00	22,787,121.00	20.2%
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	50,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	0.00	-100.0%
TOTAL, REVENUES			19,012,946.00	22,787,121.00	19.9%

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

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	24,946,405.00	11,599,844.00	-53.5%
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			24,946,405.00	11,599,844.00	-53.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,946,405.00	11,599,844.00	-53.5%

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	18,962,946.00	22,787,121.00	20.2%
4) Other Local Revenue		8600-8799	50,000.00	0.00	-100.0%
5) TOTAL, REVENUES			19,012,946.00	22,787,121.00	19.9%
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		24,946,405.00	11,599,844.00	-53.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,946,405.00	11,599,844.00	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,933,459.00)	11,187,277.00	-288.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,933,459.00)	11,187,277.00	-288.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,861,336.17	9,927,877.17	-37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,861,336.17	9,927,877.17	-37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,861,336.17	9,927,877.17	-37.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			9,927,877.17	21,115,154.17	112.7%
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	9,927,877.17	21,115,154.17	112.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
7710	State School Facilities Projects	7,448,210.12	18,635,487.12
7810	Other Restricted State	2,479,667.05	2,479,667.05
Total, Restricted Balance		9,927,877.17	21,115,154.17

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	780,040.00	20,000.00	-97.4%
5) TOTAL, REVENUES			780,040.00	20,000.00	-97.4%
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	56,411.00	60,000.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	1,304,271.00	653,000.00	-49.9%
6) Capital Outlay		6000-6999	224,153.00	18,000.00	-92.0%
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			1,584,835.00	731,000.00	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(804,795.00)	(711,000.00)	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(804,795.00)	(711,000.00)	-11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,910,422.95	6,105,627.95	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,910,422.95	6,105,627.95	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,910,422.95	6,105,627.95	-11.6%
2) Ending Balance, June 30 (E + F1e)			6,105,627.95	5,394,627.95	-11.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	739,471.97	188,471.97	-74.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,366,155.98	5,206,155.98	-3.0%
Other Assignments	0000	9780		5,206,155.98	
Other Assignments	0000	9780	5,366,155.98		
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	760,040.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			780,040.00	20,000.00	-97.4%
TOTAL, REVENUES			780,040.00	20,000.00	-97.4%

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	53,397.00	60,000.00	12.4%
Noncapitalized Equipment		4400	3,014.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			56,411.00	60,000.00	6.4%

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	1,194,271.00	566,000.00	-52.6%
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	110,000.00	87,000.00	-20.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,304,271.00	653,000.00	-49.9%
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	188,300.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	35,853.00	18,000.00	-49.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			224,153.00	18,000.00	-92.0%
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			1,584,835.00	731,000.00	-53.9%

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	780,040.00	20,000.00	-97.4%
5) TOTAL, REVENUES			780,040.00	20,000.00	-97.4%
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		1,584,835.00	731,000.00	-53.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,584,835.00	731,000.00	-53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(804,795.00)	(711,000.00)	-11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(804,795.00)	(711,000.00)	-11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,910,422.95	6,105,627.95	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,910,422.95	6,105,627.95	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,910,422.95	6,105,627.95	-11.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			6,105,627.95	5,394,627.95	-11.6%
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	739,471.97	188,471.97	-74.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,366,155.98	5,206,155.98	-3.0%
Other Assignments	0000	9780		5,206,155.98	
Other Assignments	0000	9780	5,366,155.98		
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	2013-14
		Estimated Actuals	Budget
5810	Other Restricted Federal	89,536.31	89,536.31
9010	Other Restricted Local	649,935.66	98,935.66
Total, Restricted Balance		739,471.97	188,471.97

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	46,794,342.29	46,794,342.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,794,342.29	46,794,342.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,794,342.29	46,794,342.29	0.0%
2) Ending Balance, June 30 (E + F1e)			46,794,342.29	46,794,342.29	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	46,794,342.29	46,794,342.29	0.0%
Other Assignments	0000	9780		46,794,342.29	
Other Assignments	0000	9780	46,794,342.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,794,342.29	46,794,342.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,794,342.29	46,794,342.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,794,342.29	46,794,342.29	0.0%
2) Ending Balance, June 30 (E + F1e)			46,794,342.29	46,794,342.29	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,794,342.29	46,794,342.29	0.0%
Other Assignments	0000	9780		46,794,342.29	
Other Assignments	0000	9780	46,794,342.29		
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	2013-14
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	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	1,042,373.29	1,042,373.29	0.0%
Other Assignments	0000	9780		1,042,373.29	
Other Assignments	0000	9780	1,042,373.29		
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%
Non-Ad Valorem Taxes Other		8622	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					
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%
(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	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,042,373.29	1,042,373.29	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	1,042,373.29	1,042,373.29	0.0%
Other Assignments	0000	9780		1,042,373.29	
Other Assignments	0000	9780	1,042,373.29		
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	2013-14
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	900,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(900,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	920,373.41	20,373.41	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			920,373.41	20,373.41	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			920,373.41	20,373.41	-97.8%
2) Ending Balance, June 30 (E + F1e)			20,373.41	20,373.41	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	20,373.41	20,373.41	0.0%
Other Assignments	0000	9780		20,373.41	
Other Assignments	0000	9780	20,373.41		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	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%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	900,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			900,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(900,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	900,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(900,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(900,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	920,373.41	20,373.41	-97.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			920,373.41	20,373.41	-97.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			920,373.41	20,373.41	-97.8%
2) Ending Balance, June 30 (E + F1e)			20,373.41	20,373.41	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,373.41	20,373.41	0.0%
Other Assignments	0000	9780		20,373.41	
Other Assignments	0000	9780	20,373.41		
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	2013-14
		Estimated Actuals	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	1,761,000.00	1,743,000.00	-1.0%
5) TOTAL, REVENUES			1,761,000.00	1,743,000.00	-1.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	67,681.00	70,693.00	4.5%
3) Employee Benefits		3000-3999	37,882.00	37,786.00	-0.3%
4) Books and Supplies		4000-4999	2,500.00	2,500.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,199,040.00	1,964,600.00	-10.7%
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			2,307,103.00	2,075,579.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(546,103.00)	(332,579.00)	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(546,103.00)	(332,579.00)	-39.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,820,989.96	1,274,886.96	-30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,820,989.96	1,274,886.96	-30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,820,989.96	1,274,886.96	-30.0%
2) Ending Net Position, June 30 (E + F1e)			1,274,886.96	942,307.96	-26.1%
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	1,274,886.96	942,307.96	-26.1%

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%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,731,000.00	1,731,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	12,000.00	-60.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,761,000.00	1,743,000.00	-1.0%
TOTAL, REVENUES			1,761,000.00	1,743,000.00	-1.0%

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	67,681.00	70,693.00	4.5%
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			67,681.00	70,693.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,928.00	8,071.00	1.8%
OASDI/Medicare/Alternative		3301-3302	5,456.00	5,408.00	-0.9%
Health and Welfare Benefits		3401-3402	12,234.00	12,816.00	4.8%
Unemployment Insurance		3501-3502	856.00	35.00	-95.9%
Workers' Compensation		3601-3602	2,039.00	2,139.00	4.9%
OPEB, Allocated		3701-3702	8,184.00	8,184.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,185.00	1,133.00	-4.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,882.00	37,786.00	-0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	2,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,500.00	2,500.00	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	2,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,300,081.00	1,350,000.00	3.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	436,366.00	302,000.00	-30.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	462,393.00	310,000.00	-33.0%
Communications		5900	200.00	100.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,199,040.00	1,964,600.00	-10.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,307,103.00	2,075,579.00	-10.0%

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

Description	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	1,761,000.00	1,743,000.00	-1.0%
5) TOTAL, REVENUES			1,761,000.00	1,743,000.00	-1.0%
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		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		2,307,103.00	2,075,579.00	-10.0%
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			2,307,103.00	2,075,579.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(546,103.00)	(332,579.00)	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(546,103.00)	(332,579.00)	-39.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,820,989.96	1,274,886.96	-30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,820,989.96	1,274,886.96	-30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,820,989.96	1,274,886.96	-30.0%
2) Ending Net Position, June 30 (E + F1e)			1,274,886.96	942,307.96	-26.1%
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	1,274,886.96	942,307.96	-26.1%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
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	19,554,417.00	19,567,756.00	0.1%
5) TOTAL, REVENUES			19,554,417.00	19,567,756.00	0.1%
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	19,602,249.00	18,107,053.00	-7.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,602,249.00	18,107,053.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,832.00)	1,460,703.00	-3153.8%
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 NET POSITION (C + D4)			(47,832.00)	1,460,703.00	-3153.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,819,874.95	12,772,042.95	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,819,874.95	12,772,042.95	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,819,874.95	12,772,042.95	-0.4%
2) Ending Net Position, June 30 (E + F1e)			12,772,042.95	14,232,745.95	11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,890.46	29,890.46	0.0%
c) Unrestricted Net Position		9790	12,742,152.49	14,202,855.49	11.5%

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	37,500.00	39,000.00	4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,516,917.00	19,528,756.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,554,417.00	19,567,756.00	0.1%
TOTAL, REVENUES			19,554,417.00	19,567,756.00	0.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,602,249.00	18,107,053.00	-7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,602,249.00	18,107,053.00	-7.6%
TOTAL, EXPENSES			19,602,249.00	18,107,053.00	-7.6%

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	19,554,417.00	19,567,756.00	0.1%
5) TOTAL, REVENUES			19,554,417.00	19,567,756.00	0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		19,602,249.00	18,107,053.00	-7.6%
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			19,602,249.00	18,107,053.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,832.00)	1,460,703.00	-3153.8%
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 NET POSITION (C + D4)			(47,832.00)	1,460,703.00	-3153.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,819,874.95	12,772,042.95	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,819,874.95	12,772,042.95	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,819,874.95	12,772,042.95	-0.4%
2) Ending Net Position, June 30 (E + F1e)			12,772,042.95	14,232,745.95	11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,890.46	29,890.46	0.0%
c) Unrestricted Net Position		9790	12,742,152.49	14,202,855.49	11.5%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	29,890.46	29,890.46
Total, Restricted Net Position		29,890.46	29,890.46

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			19,530.73	19,773.75	19,700.58	19,771.43
a. Kindergarten	2,489.73	2,489.73				
b. Grades One through Three	7,058.61	7,058.61				
c. Grades Four through Six	6,316.58	6,316.58				
d. Grades Seven and Eight	3,647.22	3,647.22				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	10.58	10.00				
g. Community Day School	8.01	8.00				
2. Special Education						
a. Special Day Class	817.76	817.00	817.76	774.81	771.94	774.81
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	39.92	39.00	39.92	37.86	37.73	39.92
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	4.50	4.00	4.50	4.27	4.25	4.50
3. TOTAL, ELEMENTARY	20,392.91	20,390.14	20,392.91	20,590.69	20,514.50	20,590.66
HIGH SCHOOL						
4. General Education			7,013.97	6,844.46	6,819.14	6,840.42
a. Grades Nine through Twelve	6,677.41	6,670.00				
b. Continuation Education	294.37	290.00				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	24.83	24.00				
e. Community Day School	17.36	17.00				
5. Special Education						
a. Special Day Class	487.48	480.00	487.48	461.29	459.58	461.29
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	53.78	53.00	53.78	51.01	50.82	53.78
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	24.64	24.00	24.64	23.37	23.28	24.64
6. TOTAL, HIGH SCHOOL	7,579.87	7,558.00	7,579.87	7,380.13	7,352.82	7,380.13
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,972.78	27,948.14	27,972.78	27,970.82	27,867.32	27,970.79
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)	27,972.78	27,948.14	27,972.78	27,970.82	27,867.32	27,970.79
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	33.98	33.98	33.98	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
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.

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: 1108 Bissell Ave, Richmond CA 94801

Date: June 21, 2013

Place: LaVonya deJean Middle School

Date: June 26, 2013

Time: 06:30 PM

Adoption Date: June 26, 2013

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Sheri Gamba

Telephone: (510) 231-1170

Title: Assoc. Superintendent Business Services

E-mail: sgamba@wccusd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

CCCSIG
560 Ellinwood Way, Pleasant Hill CA

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Germaine Quiter

Title: Director Business Services

Telephone: (510) 231-1118

E-mail: gquiter@wccusd.net

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	108,054,171.00	301	590,293.00	303	107,463,878.00	305	896,488.00	4,206,101.00	307	103,257,777.00	309
2000 - Classified Salaries	41,820,322.00	311	139,053.00	313	41,681,269.00	315	233,823.00	1,523,807.00	317	40,157,462.00	319
3000 - Employee Benefits (Excluding 3800)	63,378,548.00	321	18,986,003.00	323	44,392,545.00	325	282,316.00	1,692,455.00	327	42,700,090.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,478,218.76	331	26,484.00	333	13,451,734.76	335	1,700,848.00	3,173,783.00	337	10,277,951.76	339
5000 - Services. . . & 7300 - Indirect Costs	51,522,515.24	341	446,470.00	343	51,076,045.24	345	21,098,018.00	29,014,396.00	347	22,061,649.24	349
TOTAL					258,065,472.00	365	TOTAL			218,454,930.00	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	81,758,177.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,480,404.00	380
3. STRS.	3101 & 3102	6,573,890.00	382
4. PERS.	3201 & 3202	1,309,978.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,144,624.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,901,224.00	385
7. Unemployment Insurance.	3501 & 3502	1,108,999.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,672,217.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		120,949,513.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		793,026.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		68,440.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		120,156,487.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.00%
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).	218,454,930.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	106,185,882.00	301	608,021.00	303	105,577,861.00	305	1,051,892.00	4,523,067.00	307	101,054,794.00	309
2000 - Classified Salaries	41,344,268.00	311	90,000.00	313	41,254,268.00	315	247,465.00	1,520,022.00	317	39,734,246.00	319
3000 - Employee Benefits (Excluding 3800)	62,191,000.00	321	18,863,803.00	323	43,327,197.00	325	348,117.00	1,769,021.00	327	41,558,176.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,635,705.00	331	2,000.00	333	7,633,705.00	335	984,106.00	1,355,106.00	337	6,278,599.00	339
5000 - Services. . . & 7300 - Indirect Costs	47,340,963.00	341	180,860.00	343	47,160,103.00	345	18,986,635.00	27,805,635.00	347	19,354,468.00	349
TOTAL					244,953,134.00	365	TOTAL			207,980,283.00	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	83,742,786.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,616,721.00	380
3. STRS.	3101 & 3102	6,778,575.00	382
4. PERS.	3201 & 3202	1,286,503.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,147,473.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	14,064,745.00	385
7. Unemployment Insurance.	3501 & 3502	73,056.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,900,706.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		122,610,565.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		794,050.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		121,816,515.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.57%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.57%
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).	207,980,283.00
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) 8,224,602.00
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) 186,571,571.00

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) 4.41%

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)	9,696,408.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,814,213.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	151,500.00
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)	1,357,242.77
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)	15,019,363.77
9. Carry-Forward Adjustment (Part IV, Line F)	827,750.68
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,847,114.45

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	150,588,268.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	42,360,817.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	26,266,149.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,688,791.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	147,286.00
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)	2,233,746.00
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)	133,610.00
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)	2,099,087.00
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)	29,419,237.23
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)	12,641.00
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)	2,781,398.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,300,538.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,637,160.00
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)	274,668,728.23

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)

5.47%

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)

5.77%

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)	15,019,363.77
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(4,550,740.73)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.51%) times Part III, Line B18); zero if negative	827,750.68
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.51%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	827,750.68
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:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	827,750.68

Approved indirect cost rate: 3.51%
Highest rate used in any program: 3.51%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,862,885.00	271,659.00	3.45%
01	3180	3,765,003.00	132,059.00	3.51%
01	3181	1,355,272.00	38,246.00	2.82%
01	3315	325,141.00	11,412.00	3.51%
01	3320	534,485.00	18,760.00	3.51%
01	3345	4,567.00	160.00	3.50%
01	3385	80,827.00	2,837.00	3.51%
01	3386	16,515.00	580.00	3.51%
01	3395	14,491.00	509.00	3.51%
01	3410	237,811.00	8,347.00	3.51%
01	3550	212,668.00	7,464.00	3.51%
01	3725	631,486.00	22,074.00	3.50%
01	4035	2,233,975.00	49,704.00	2.22%
01	4124	608,618.00	21,267.00	3.49%
01	4201	110,300.00	3,872.00	3.51%
01	4203	1,291,719.00	29,278.00	2.27%
01	5630	66,796.00	2,345.00	3.51%
01	5640	825,558.00	27,128.00	3.29%
01	5810	884,771.00	30,932.00	3.50%
01	6010	1,362,103.00	40,700.00	2.99%
01	6240	25,000.00	877.00	3.51%
01	6385	1,002,756.00	35,075.00	3.50%
01	6386	86,080.00	3,021.00	3.51%
01	6515	12,300.00	432.00	3.51%
01	6520	249,852.00	8,770.00	3.51%
01	6530	11,134.00	391.00	3.51%
01	6535	17,090.00	599.00	3.50%
01	7091	6,498,465.00	113,022.00	1.74%
01	7220	513,275.00	17,960.00	3.50%
01	7400	2,354,736.00	62,111.00	2.64%
01	9010	26,052,317.00	33,938.00	0.13%
11	3555	1,317.00	46.00	3.49%
12	6105	1,716,878.00	43,360.00	2.53%
13	5310	12,481,354.00	437,964.00	3.51%

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		1,086,754.72	1,086,754.72
2. State Lottery Revenue	8560	3,776,565.00		911,847.00	4,688,412.00
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)		3,776,565.00	0.00	1,998,601.72	5,775,166.72
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		691,852.00	691,852.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,776,565.00			3,776,565.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,776,565.00	0.00	691,852.00	4,468,417.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,306,749.72	1,306,749.72
D. COMMENTS:					

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

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

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	149,229,705.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,825.82	1.80%	6,948.82	2.20%	7,101.82
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		107.50	1.80%	109.43	2.20%	111.84
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		27,970.79	1.54%	28,401.35	2.17%	29,018.02
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		193,930,437.72	3.37%	200,463,828.64	4.42%	209,326,130.15
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)		193,930,437.72	3.37%	200,463,828.64	4.42%	209,326,130.15
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)		157,089,472.47	3.37%	162,381,715.11	4.42%	169,560,445.21
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)		(7,896,026.00)	1.81%	(8,038,868.00)	2.19%	(8,215,302.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		36,258.00	0.32%	36,373.00	-0.15%	36,318.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		149,229,704.47	3.45%	154,379,220.11	4.54%	161,381,461.21
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	23,408,837.00	1.80%	23,830,196.00	2.20%	24,354,460.00
4. Other Local Revenues	8600-8799	2,590,700.00	0.00%	2,590,700.00	0.00%	2,590,700.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,800,000.00	-65.52%	2,000,000.00	0.00%	2,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(30,679,677.00)	0.00%	(30,679,677.00)	0.00%	(30,679,677.00)
6. Total (Sum lines A1l thru A5)		150,349,564.47	1.18%	152,120,439.11	4.95%	159,646,944.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				74,300,804.00		76,488,819.00
b. Step & Column Adjustment				743,008.00		764,888.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,445,007.00		1,062,144.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,300,804.00	2.94%	76,488,819.00	2.39%	78,315,851.00
2. Classified Salaries						
a. Base Salaries				21,555,697.00		21,771,254.00
b. Step & Column Adjustment				215,557.00		217,713.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,555,697.00	1.00%	21,771,254.00	1.00%	21,988,967.00
3. Employee Benefits	3000-3999	41,338,322.00	7.15%	44,293,179.00	6.04%	46,970,490.00
4. Books and Supplies	4000-4999	4,099,626.00	2.30%	4,193,917.00	2.50%	4,298,765.00
5. Services and Other Operating Expenditures	5000-5999	10,851,050.00	2.30%	11,100,624.00	2.50%	11,378,140.00
6. Capital Outlay	6000-6999	833,000.00	2.30%	852,159.00	2.50%	873,463.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	985,867.00	0.45%	990,352.00	0.28%	993,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,694,091.00)	0.00%	(1,694,091.00)	0.00%	(1,694,091.00)
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)		152,270,275.00	3.76%	157,996,213.00	3.25%	163,124,742.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,920,710.53)		(5,875,773.89)		(3,477,797.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,189,129.29		21,268,418.76		15,392,644.87
2. Ending Fund Balance (Sum lines C and D1)		21,268,418.76		15,392,644.87		11,914,847.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,370,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,091,489.00		8,136,181.00		8,338,117.00
2. Unassigned/Unappropriated	9790	11,506,930.29		6,956,463.87		3,276,730.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,268,419.29		15,392,644.87		11,914,847.08

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	8,091,489.00		8,136,181.00		8,338,117.00
c. Unassigned/Unappropriated	9790	11,506,930.29		6,956,463.87		3,276,730.08
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		19,598,419.29		15,092,644.87		11,614,847.08
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.						
Revenue Limit is based on SSC Dartboard Current Law Statutory COLA of 1.80% for 2014-15 and 2.20% for 2015-16. State Revenues assume the continuation of Tier III and CSR Flexibility through 2015-16. Expenditure budget includes SSC Dartboard CPI of 2.30% for 2014-15 and 2.50% for 2015-16. For 2014-15, Line B1d includes an additional 12 teachers for anticipated enrollment increase as well as an adjustment for the United Teachers of Richmond contract ratified after Adopted Budget was completed (see 2013-14 Committed Fund Balance of \$1,370,000). For 2015-16, Line B1d reflects an additional 18 teachers for anticipated increase in enrollment.						

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	7,896,026.00	1.81%	8,038,868.00	2.19%	8,215,302.00
2. Federal Revenues	8100-8299	21,628,239.00	0.00%	21,628,239.00	0.00%	21,628,239.00
3. Other State Revenues	8300-8599	32,782,037.00	1.80%	33,372,114.00	2.20%	34,106,300.00
4. Other Local Revenues	8600-8799	17,882,460.00	0.00%	17,882,460.00	0.00%	17,882,460.00
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	30,679,677.00	-3.26%	29,679,677.00	0.00%	29,679,677.00
6. Total (Sum lines A1 thru A5)		110,868,439.00	-0.24%	110,601,358.00	0.82%	111,511,978.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,885,078.00		31,652,229.00
b. Step & Column Adjustment				318,851.00		316,522.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(551,700.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,885,078.00	-0.73%	31,652,229.00	1.00%	31,968,751.00
2. Classified Salaries						
a. Base Salaries				19,788,571.00		19,401,957.00
b. Step & Column Adjustment				197,886.00		194,020.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(584,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,788,571.00	-1.95%	19,401,957.00	1.00%	19,595,977.00
3. Employee Benefits	3000-3999	21,194,829.00	-1.60%	20,854,931.00	0.41%	20,940,241.00
4. Books and Supplies	4000-4999	3,536,079.00	-23.15%	2,717,409.00	2.50%	2,785,344.00
5. Services and Other Operating Expenditures	5000-5999	37,156,937.00	0.94%	37,508,047.00	2.50%	38,445,748.00
6. Capital Outlay	6000-6999	2,857,450.00	-98.31%	48,171.00	2.50%	49,376.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,027,067.00	0.00%	1,027,067.00	0.00%	1,027,067.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		117,446,011.00	-3.61%	113,209,811.00	1.42%	114,812,504.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,577,572.00)		(2,608,453.00)		(3,300,526.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,889,084.72		7,311,512.72		4,703,059.72
2. Ending Fund Balance (Sum lines C and D1)		7,311,512.72		4,703,059.72		1,402,533.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,311,515.80		4,703,059.72		1,402,533.72
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	(3.08)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,311,512.72		4,703,059.72		1,402,533.72

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.						
State Revenue reflects the SSC Dartboard COLA of 1.80% in 2014-15 and 2.20% in 2015-16. Expenditures increased by SSC Dartboard CPI of 2.30% in 2014-15 and 2.50% in 2015-16. In 2014-15, Lines B1d and B2d are adjustments for 2013-14 positions that were funded by carry-over funds.						

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	157,125,731.00	3.37%	162,418,088.11	4.42%	169,596,763.21
2. Federal Revenues	8100-8299	21,628,239.00	0.00%	21,628,239.00	0.00%	21,628,239.00
3. Other State Revenues	8300-8599	56,190,874.00	1.80%	57,202,310.00	2.20%	58,460,760.00
4. Other Local Revenues	8600-8799	20,473,160.00	0.00%	20,473,160.00	0.00%	20,473,160.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,800,000.00	-65.52%	2,000,000.00	0.00%	2,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(1,000,000.00)	0.00%	(1,000,000.00)
6. Total (Sum lines A1 thru A5)		261,218,003.47	0.58%	262,721,797.11	3.21%	271,158,922.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				106,185,882.00		108,141,048.00
b. Step & Column Adjustment				1,061,859.00		1,081,410.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				893,307.00		1,062,144.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,185,882.00	1.84%	108,141,048.00	1.98%	110,284,602.00
2. Classified Salaries						
a. Base Salaries				41,344,268.00		41,173,211.00
b. Step & Column Adjustment				413,443.00		411,733.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(584,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,344,268.00	-0.41%	41,173,211.00	1.00%	41,584,944.00
3. Employee Benefits	3000-3999	62,533,151.00	4.18%	65,148,110.00	4.24%	67,910,731.00
4. Books and Supplies	4000-4999	7,635,705.00	-9.49%	6,911,326.00	2.50%	7,084,109.00
5. Services and Other Operating Expenditures	5000-5999	48,007,987.00	1.25%	48,608,671.00	2.50%	49,823,888.00
6. Capital Outlay	6000-6999	3,690,450.00	-75.60%	900,330.00	2.50%	922,839.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	985,867.00	0.45%	990,352.00	0.28%	993,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(667,024.00)	0.00%	(667,024.00)	0.00%	(667,024.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		269,716,286.00	0.55%	271,206,024.00	2.48%	277,937,246.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,498,282.53)		(8,484,226.89)		(6,778,323.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,078,214.01		28,579,931.48		20,095,704.59
2. Ending Fund Balance (Sum lines C and D1)		28,579,931.48		20,095,704.59		13,317,380.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	7,311,515.80		4,703,059.72		1,402,533.72
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	1,370,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,091,489.00		8,136,181.00		8,338,117.00
2. Unassigned/Unappropriated	9790	11,506,927.21		6,956,463.87		3,276,730.08
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,579,932.01		20,095,704.59		13,317,380.80

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	8,091,489.00		8,136,181.00		8,338,117.00
c. Unassigned/Unappropriated	9790	11,506,930.29		6,956,463.87		3,276,730.08
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(3.08)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		19,598,416.21		15,092,644.87		11,614,847.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.27%		5.57%		4.18%
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)		27,970.82		28,401.35		29,018.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		269,716,286.00		271,206,024.00		277,937,246.00
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)		269,716,286.00		271,206,024.00		277,937,246.00
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)		8,091,488.58		8,136,180.72		8,338,117.38
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)		8,091,488.58		8,136,180.72		8,338,117.38
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	280,754,619.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	31,512,476.00
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	147,264.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,191,482.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	924,967.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	910,877.00
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	324,665.00
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)				3,499,255.00
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)				245,742,888.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				245,742,888.00

		2012-13 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		27,948.14
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)		27,948.14
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		27,948.14
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,792.82
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.)	226,543,951.13	8,221.44
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)	226,543,951.13	8,221.44
B. Required effort (Line A.2 times 90%)	203,889,556.02	7,399.30
C. Current year expenditures (Line I.G and Line II.F)	245,742,888.00	8,792.82
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	105,350.00
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	(1.00)
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)				(1.00)
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				105,351.00

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)	245,742,888.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,792.82
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,507.82	6,719.82
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,719.82	6,825.82
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,719.82	6,825.82
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	105.84	107.50
c. Revenue Limit ADA	0033	27,972.78	27,970.79
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	190,932,685.53	193,930,437.72
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	190,932,685.53	193,930,437.72
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	148,408,157.81	157,089,472.47
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,798,181.00	36,258.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	383,402.00	394,640.00
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)	---	1,414,779.00	(358,382.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	149,822,936.81	156,731,090.47

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	62,928,791.00	62,909,594.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	2,661,088.00	
28. Less: Charter Schools In-lieu Taxes	0595	3,280,298.00	3,279,519.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	62,309,581.00	59,630,075.00
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	87,513,355.81	97,101,015.47
b. Less: Education Protection Account (Object 8012)	0736	30,049,428.00	25,134,315.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	57,463,927.81	71,966,700.47
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	57,463,927.81	71,966,700.47
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	57,463,927.81	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	217,626.00	217,626.00
46. California High School Exit Exam	9002	634,172.00	634,172.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	181,252.00	181,252.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	50,090.00	50,090.00

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	22,729.00	0.00	0.00	(576,062.00)				
Other Sources/Uses Detail					5,779,684.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	94,738.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,450.00	0.00	43,360.00	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	(44,179.00)	437,964.00	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	1,000,000.00		
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	2,879,684.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	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
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	900,000.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	44,179.00	(44,179.00)	576,062.00	(576,062.00)	5,779,684.00	5,779,684.00	0.00	0.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(5,000.00)	0.00	(667,024.00)				
Other Sources/Uses Detail					5,800,000.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	166,241.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,400.00	0.00	134,226.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(18,400.00)	366,557.00	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	1,000,000.00		
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	3,800,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	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	0.00	0.00	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 Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	23,400.00	(23,400.00)	667,024.00	(667,024.00)	5,800,000.00	5,800,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	27,278.45	27,617.11	N/A	Met
Second Prior Year (2011-12)	27,391.24	27,643.86	N/A	Met
First Prior Year (2012-13)	27,593.70	27,972.78	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	27,970.79			

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)	29,149	29,978	N/A	Met
Second Prior Year (2011-12)	28,967	29,883	N/A	Met
First Prior Year (2012-13)	28,642	30,398	N/A	Met
Budget Year (2013-14)	29,530			

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)	27,589	29,978	92.0%
Second Prior Year (2011-12)	27,598	29,883	92.4%
First Prior Year (2012-13)	27,973	30,398	92.0%
Historical Average Ratio:			92.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.6%

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)	27,971	29,530	94.7%	Not Met
1st Subsequent Year (2014-15)	28,401	29,902	95.0%	Not Met
2nd Subsequent Year (2015-16)	29,018	30,498	95.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Current projectes are based on a rolling 5 year average ratio of CBEDS (excluding charter schools) to P-2.

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,719.82	6,825.82	6,948.82	7,101.82
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,223.18	5,529.12	5,628.75	5,752.69
d. Prior Year Funded BRL per ADA		5,223.18	5,529.12	5,628.75
e. Difference (Step 1c minus Step 1d)		305.94	99.63	123.94
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	1.80%	2.20%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	27,972.78	27,970.79	28,401.35	29,018.02
b. Prior Year Revenue Limit (Funded) ADA		27,972.78	27,970.79	28,401.35
c. Difference (Step 2a minus Step 2b)		(1.99)	430.56	616.67
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.01%	1.54%	2.17%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		5.85%	3.34%	4.37%
Revenue Limit Standard (Step 3, plus/minus 1%):		4.85% to 6.85%	2.34% to 4.34%	3.37% to 5.37%

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)	65,589,879.00	62,909,594.00		
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)	153,103,234.00	160,010,610.00	165,302,966.00	172,481,641.00
District's Projected Change in Revenue Limit:		4.51%	3.31%	4.34%
Revenue Limit Standard:		4.85% to 6.85%	2.34% to 4.34%	3.37% to 5.37%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

2013-14 is below the standard due to the large decrease in the unemployment insurance rate from 1.10% in 12-13 to .005% in 13-14 which which caused a decrease in our RL adjustment for that of \$1.7 million.

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)	123,877,375.09	135,774,847.29	91.2%
Second Prior Year (2011-12)	123,208,488.26	138,976,036.38	88.7%
First Prior Year (2012-13)	133,693,276.00	146,210,518.00	91.4%
	Historical Average Ratio:		90.4%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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)	137,194,823.00	152,270,275.00	90.1%	Met
1st Subsequent Year (2014-15)	142,553,252.00	157,996,213.00	90.2%	Met
2nd Subsequent Year (2015-16)	147,275,308.00	163,124,742.00	90.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	5.85%	3.34%	4.37%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.15% to 15.85%	-6.66% to 13.34%	-5.63% to 14.37%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.85% to 10.85%	-1.66% to 8.34%	-.63% to 9.37%

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)	31,446,646.00		
Budget Year (2013-14)	21,628,239.00	-31.22%	Yes
1st Subsequent Year (2014-15)	21,628,239.00	0.00%	No
2nd Subsequent Year (2015-16)	21,628,239.00	0.00%	No

Explanation:
(required if Yes)

No carry over from prior year is reflected in our adopted budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	59,055,303.00		
Budget Year (2013-14)	56,190,874.00	-4.85%	Yes
1st Subsequent Year (2014-15)	57,202,310.00	1.80%	No
2nd Subsequent Year (2015-16)	58,460,760.00	2.20%	No

Explanation:
(required if Yes)

No carry over from prior year is reflected in our adopted budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	21,913,349.00		
Budget Year (2013-14)	20,473,160.00	-6.57%	Yes
1st Subsequent Year (2014-15)	20,473,160.00	0.00%	No
2nd Subsequent Year (2015-16)	20,473,160.00	0.00%	No

Explanation:
(required if Yes)

No carry over from prior year is reflected in our adopted budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	13,478,218.76		
Budget Year (2013-14)	7,635,705.00	-43.35%	Yes
1st Subsequent Year (2014-15)	6,911,326.00	-9.49%	Yes
2nd Subsequent Year (2015-16)	7,084,109.00	2.50%	No

Explanation:
(required if Yes)

2013-14 does not include carry-over for most programs. 2014-15 includes an additional reduction for RMA which did include expenditures funded by carry-over in the 13-14 projection.

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

First Prior Year (2012-13)	52,098,577.24		
Budget Year (2013-14)	48,007,987.00	-7.85%	Yes
1st Subsequent Year (2014-15)	48,608,671.00	1.25%	No
2nd Subsequent Year (2015-16)	49,823,888.00	2.50%	No

Explanation:
(required if Yes)

2013-14 does not include carry-over for most programs.

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)	112,415,298.00		
Budget Year (2013-14)	98,292,273.00	-12.56%	Not Met
1st Subsequent Year (2014-15)	99,303,709.00	1.03%	Met
2nd Subsequent Year (2015-16)	100,562,159.00	1.27%	Met

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

First Prior Year (2012-13)	65,576,796.00		
Budget Year (2013-14)	55,643,692.00	-15.15%	Not Met
1st Subsequent Year (2014-15)	55,519,997.00	-0.22%	Met
2nd Subsequent Year (2015-16)	56,907,997.00	2.50%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

No carry over from prior year is reflected in our adopted budget.

Explanation:

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

No carry over from prior year is reflected in our adopted budget.

Explanation:

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

No carry over from prior year is reflected in our adopted budget.

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

Explanation:

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

2013-14 does not include carry-over for most programs. 2014-15 includes an additional reduction for RMA which did include expenditures funded by carry-over in the 13-14 projection.

Explanation:

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

2013-14 does not include carry-over for most programs.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	269,716,286.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	269,716,286.00	2,697,162.86	4,500,000.00	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)	7,860,452.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	21,545,227.06		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		8,168,653.00	8,422,639.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		14,004,395.18	13,096,490.29
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.11)	(0.11)	(0.08)
f. Available Reserves (Lines 1a through 1e)	29,405,678.95	22,173,048.07	21,519,129.21
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	262,015,077.64	272,288,427.11	280,754,619.00
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)	262,015,077.64	272,288,427.11	280,754,619.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	11.2%	8.1%	7.7%

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

3.7%	2.7%	2.6%
------	------	------

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)	2,999,476.95	138,774,847.29	N/A	Met
Second Prior Year (2011-12)	4,937,179.44	142,476,036.38	N/A	Met
First Prior Year (2012-13)	(186,948.00)	146,210,518.00	0.1%	Met
Budget Year (2013-14) (Information only)	(1,920,710.00)	152,270,275.00		

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)	12,297,538.25	15,439,420.90	N/A	Met
Second Prior Year (2011-12)	15,782,935.90	18,438,897.85	N/A	Met
First Prior Year (2012-13)	20,555,722.50	23,376,077.29	N/A	Met
Budget Year (2013-14) (Information only)	23,189,129.29			

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):	27,971	28,401	29,018
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:

No

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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)	269,716,286.00	271,206,024.00	277,937,246.00
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)	269,716,286.00	271,206,024.00	277,937,246.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,091,488.58	8,136,180.72	8,338,117.38
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)	8,091,488.58	8,136,180.72	8,338,117.38

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Status:

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0.00		
8,091,489.00	8,136,181.00	8,338,117.00
11,506,930.29	6,956,463.87	3,276,730.08
(3.08)	0.00	0.00
0.00		
0.00		
0.00		
19,598,416.21	15,092,644.87	11,614,847.08
7.27%	5.57%	4.18%
8,091,488.58	8,136,180.72	8,338,117.38
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?

Yes

- 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:

The Special Reserve fund is being used toward unrestricted general fund expenses. The new state funding may help reduce the operational deficit.

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)?

Yes

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

The district is expecting to receive \$1.5 million per year from the City of Richmond in order to suspend school closures.

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)	(29,836,157.00)			
Budget Year (2013-14)	(30,679,677.00)	843,520.00	2.8%	Met
1st Subsequent Year (2014-15)	(29,679,677.00)	(1,000,000.00)	-3.3%	Met
2nd Subsequent Year (2015-16)	(29,679,677.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	5,779,687.00			
Budget Year (2013-14)	5,800,000.00	20,313.00	0.4%	Met
1st Subsequent Year (2014-15)	2,000,000.00	(3,800,000.00)	-65.5%	Not Met
2nd Subsequent Year (2015-16)	2,000,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

1b. 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)

Budget Year 2013-14 includes a transfer in from Special Reserve Fund 17 of \$3.8 million to help offset deficit spending. The subsequent years do not include any transfers from the Special Reserve 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.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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	11	Fund 01, 8000-8090, 8600-8999	01, 7438 & 7439	7,915,000
General Obligation Bonds	28	Fund 51, 8000-8090	51, 7433 & 7434	806,095,136
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Child Care Portables	0	Fund 12 8000-8999	12, 7138 & 7039	0

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	924,967	925,867	930,352	933,157
General Obligation Bonds	55,913,205	53,484,694	56,731,344	60,491,094
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Child Care Portables	28,823	0	0	0
Total Annual Payments:	56,866,995	54,410,561	57,661,696	61,424,251

Has total annual payment increased over prior year (2012-13)?

No

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The general fund will be covering the COPS payments. The GO Bonds are an obligation of the voters which the County Treasurer will collect through property taxes.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

Effective July 1, 2010, fully paid, lifetime benefits are no longer available as a part of the district's program. Certain retirees are subject to health benefit rate caps depending upon the year they retired.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

13,924,090

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

369,355,868.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

369,355,868.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jul 01, 2012

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

24,409,135.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

19,520,845.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

18,107,053.00

- d. Number of retirees receiving OPEB benefits

2,319

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
24,409,135.00	25,508,275.00	26,689,804.00
19,520,845.00	21,331,550.00	23,323,326.00
18,107,053.00	19,917,758.30	21,909,534.13
2,319	2,319	2,319

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:

Dental and vision are self-insured by the district and administered by Keenan & Assoc

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4,769,299.00	4,769,299.00	4,769,299.00
4,584,852.00	4,584,852.00	4,584,852.00

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	1,651.1	1,539.5	1,551.5	1,569.5

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?

No

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?

No

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

1,043,570

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
14,357,010	15,137,024	15,137,024
hard cap 610/1070/1390	hard cap 610/1070/1390	hard cap 610/1070/1390
0.0%	5.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- 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
926,720	935,987	945,347
1.0%	1.0%	1.0%

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)
No	No	No
No	No	No

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	1,148.1	1,129.9	1,129.9	1,129.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

496,690

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

0	0	0
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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
5,131,164	5,131,164	5,131,164
hard cap based on barg unit	hard cap based on barg unit	hard cap based on barg unit
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		

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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
399,403	403,397	407,431
1.0%	1.0%	1.0%

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)
No	No	No
No	No	No

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	150.2	144.2	144.2	144.2

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

163,806

4. Amount included for any tentative salary schedule increases

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

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

- 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
1,539,243	1,539,243	1,539,243
hard cap based on barg unit	hard cap based on barg unit	hard cap based on barg unit
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
140,311	141,714	143,131
1.0%	1.0%	1.0%

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:
(optional)

A4 - Richmond Charter Academy
A6 - Effective July 1, 2010, fully paid, lifetime benefits are no longer available as a part of the district's program. Certain retirees are subject to health benefit rate caps depending upon the year they retired.

End of School District Budget Criteria and Standards Review