



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

**Meeting Date:** June 13, 2013

**Subject:** Public Hearing and Proposed Fiscal Year 2013-14 Budget for All Funds

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: June 20, 2013)
- Conference/Action
- Action
- Public Hearing

**Division:** Administrative Services

**Recommendation:** Conduct a public hearing on the proposed 2013-14 Budget for all funds and provide an update on the Preliminary May Revise.

**Background/Rationale:** By June 30<sup>th</sup> of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30<sup>th</sup>. The 2013-14 Budget establishes expenditure authority for the district to conduct business in the coming year.

The proposed 2013-14 budget is based on the May Revised Budget that was presented by the Governor on May 14, 2013, but incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Revised Budget is a very significant event in the process, the final impact to the district will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget. The Governor has proposed a new funding model to allocate state aid – the Local Control Funding Formula (LCFF) – that replaces the revenue limits and most categorical programs. A surprising development in the May's Revision is new the LCFF accountability requirements that include annual financial/compliance audits and maintenance of effort spending provisions. These new developments are a critical piece of the 2013-14 Adopted Budget that significantly adds to the uncertainty surrounding our funding for next year.

The complete set of state required forms is quite voluminous and will be available on the district's website.

**Financial Considerations:** The proposed budget establishes expenditure authority for all funds.

**Documents Attached:**

1. Executive Summary
2. Items Contained Within Proposed FY 2013-14 Budget
3. Adopted Budget
4. PowerPoint Presentation

**Estimated Time of Presentation:** 30 Minutes

**Submitted by:** Ken A. Forrest, Chief Business Officer  
Gerardo Castillo, CPA, Director III, Budget Services

**Approved by:** Jonathan P. Raymond, Superintendent

# Board of Education Executive Summary

## Administrative Services

Public Hearing and Proposed

Fiscal Year 2013-14 Budget for All Funds

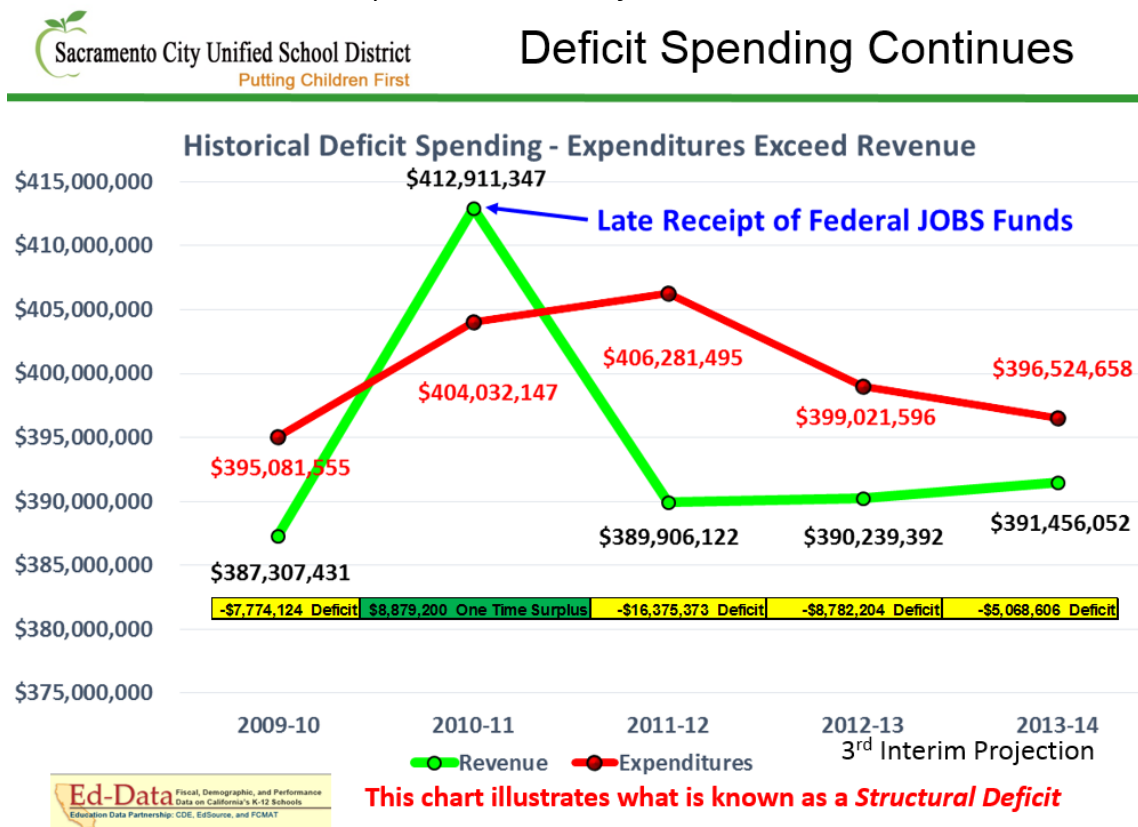
June 13, 2013



### I. OVERVIEW/HISTORY:

#### Deficit Spending

Due to the declining enrollment and the significant decreases in funding from the State the District has developed a *Structural Deficit*.



#### Impact on Fund Balance

Our structural deficit situation has been supported by drawing down our fund balance and the one-time funds that we have received during the financial crisis from the Federal Government.

The following slides from the budget presentation provide the details associated with this situation and illustrate that the District has reached the end of its ability to continue to deficit spend.

# Board of Education Executive Summary

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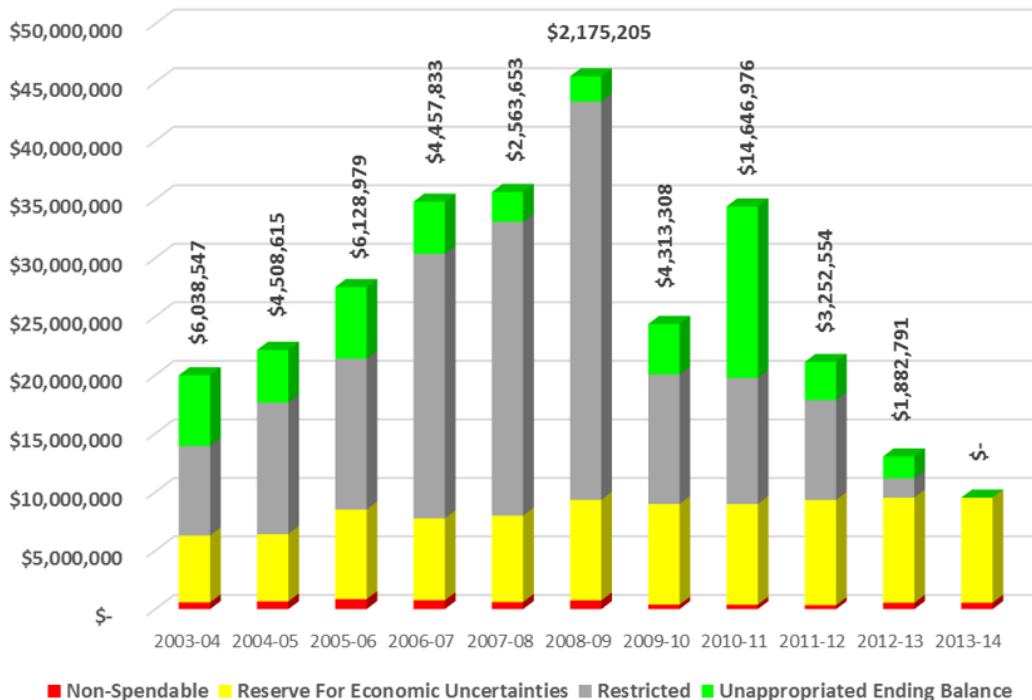
Fiscal Year 2013-14 Budget for All Funds

June 13, 2013



Source	Fiscal Year	Average Daily Attendance	Revenue	Expenditures	Excess (Deficiency) Of Revenues		Ending Fund Balance	Ending Fund Balance As A % Of Expenditures
					Over Expenditures	Other Financing Sources		
Ed-Data Fiscal, Demographic, and Performance Data on California's K-12 Schools Education Data Partnership: CDE, EdSource, and FCMAT	1999-00	50,223	\$ 320,821,412	\$ 317,485,562	\$ 3,335,850	\$ (4,910,235)		
	2000-01	51,253	\$ 370,008,605	\$ 353,410,279	\$ 16,598,326	\$ (4,952,640)		
	2001-02	52,530	\$ 378,733,395	\$ 376,989,436	\$ 1,743,959	\$ (5,459,977)		
	2002-03	51,948	\$ 386,504,867	\$ 384,777,142	\$ 1,727,725	\$ 3,111,338		
	2003-04	48,181	\$ 370,874,078	\$ 380,704,516	\$ (9,830,438)	\$ 1,962,040	\$ 19,970,998	5.25%
	2004-05	46,539	\$ 383,478,608	\$ 382,196,844	\$ 1,281,764	\$ 894,914	\$ 22,147,676	5.79%
	2005-06	45,198	\$ 386,961,308	\$ 382,805,406	\$ 4,155,902	\$ 1,213,710	\$ 27,517,289	7.19%
	2006-07	44,230	\$ 408,859,700	\$ 402,137,965	\$ 6,721,735	\$ 566,894	\$ 34,805,917	8.66%
	2007-08	44,024	\$ 414,691,669	\$ 412,900,869	\$ 1,790,800	\$ (954,831)	\$ 35,641,886	8.63%
	2008-09	41,758	\$ 413,081,928	\$ 408,003,168	\$ 5,078,760	\$ 4,793,081	\$ 45,513,727	11.16%
	2009-10	41,653	\$ 387,307,431	\$ 395,081,555	\$ (7,774,124)	\$ (13,379,013)	\$ 24,360,591	6.17%
	2010-11	41,347	\$ 412,911,347	\$ 404,032,147	\$ 8,879,200	\$ 1,159,632	\$ 34,399,424	8.51%
2011-12	41,131	\$ 389,906,122	\$ 406,281,495	\$ (16,375,373)	\$ 3,089,445	\$ 21,113,495	5.20%	
Projected	2012-13	40,638	\$ 390,530,733	\$ 400,547,180	\$ (9,305,879)	\$ 710,568	\$ 13,041,860	3.26%
3rd Interim	2013-14	39,539	\$ 391,456,052	\$ 396,524,658	\$ (3,517,038)	\$ 1,551,568	\$ 9,524,822	2.40%
	2013-14	State Required Minimum>>		\$ 8,475,493	Amount Above Minimum>>		\$ 1,049,329	0.26%
		State Average For California Unified School Districts 2011-2012>>					\$ 61,223,407	15.44%
		GFOA Recommended Reserve TWO Months of Operating Capital>>					\$ 68,003,979	17.15%

Components of Ending Fund Balance



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June 13, 2013



Below is a summary of the budget actions that have been taken to date.



## Summary of Budget Process

### 2012

- ✓ December 20 Present Calendar to Board for Approval
- ✓ December 20 Board Approval of First Interim Report

### 2013

- ✓ February 7 Board Workshop – Governors Budget Proposal & Budget Recommendations
- ✓ February 7 Potential 2013-14 Budget Reductions to Board for Conference
- ✓ March 21 Board approval of Second Interim Report & Recommended Budget Reductions
- ✓ April 3 Layoff Notices Sent
- ✓ May 17 Public Hearing for the Receipt and Use of Tier II Funds for Fiscal Year 2013-14
- ✓ June 13 Board Approval of Third Interim Report  
Public Hearing Proposed Fiscal Year 2013-14 Budget
- ✓ June 20 Public Hearing and Adoption of Proposed Fiscal Year 2013-2014 Budget

## II. DRIVING GOVERNANCE:

- Education Code section 42127 requires the governing board of each school district to adopt a budget on or before July 1. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education determines if the district will be able to meet its financial obligations during the fiscal year and ensures a financial plan that will enable the district to satisfy its multi-year financial commitments.

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June 13, 2013



### III. BUDGET:

The following information details program/staffing reductions implemented to balance the fiscal year 2013-14 budget:



### Board Approved Reductions to Balance FY 2013-14 Budget

Description	Amount
Eliminate the Mandated Cost Contract	\$ 60,000
Reduction in General Fund Expenditures for Technology Equipment	200,000
Curriculum Associates Benchmark	200,000
Eliminate Cabinet Position	170,000
Reduce Early K Coordinator	20,000
Combine the Athletic Director and the PE Coordinator into One Position	25,000
Remove One Foreman Position from Maintenance	100,000
Remove One Trades Position	75,000
Modify the Funding for One Instructional Coordinator	50,000
Eliminate the Pool of 20 Teachers	2,000,000
Close Seven Elementary Schools	1,080,000
Reduce One Administrator from Success Academy/Accelerated Academy	100,000
Eliminate General Fund Common Core Funding	650,000
Sweep Partial Ending Balance from Adult School	841,000
<b>TOTAL SAVINGS</b>	<b>\$ 5,571,000</b>

### Current Status of State Budget

Currently there are several proposals before the legislature related to school finance. At the present time, we are anticipating that the legislature and the Governor will come together and pass an approved budget by the June 15, 2013 deadline.

We are not hopeful that passage and signing of a school finance act will occur in time for the school districts of California to have a clear picture of what our budget will be for Fiscal Year 2013-14 and beyond in time for the Board to adopt a budget based on our final funding calculations from the State. Therefore, we anticipate bringing budget revisions to the Board within 45 days of the signing of the State Budget by the Governor.

# Board of Education Executive Summary

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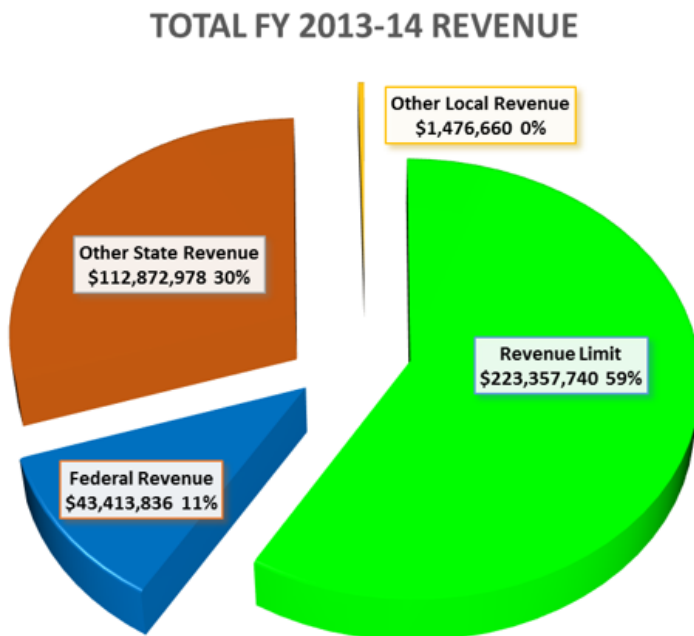
June 13, 2013



### Proposed Restoration of Programs or Additions to the Budget

Attached to this Executive Summary is a complete list of programs and staffing that has been added into the FY 2013-14 budget.

### Proposed Revenue Budget Summary



UnRestricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 212,680,015	80.0%	95.2%
Federal Revenue	\$ -	0.0%	0.0%
Other State Revenue	\$ 51,662,932	19.4%	45.8%
Other Local Revenue	\$ 1,359,613	0.5%	92.1%
<b>Total UnRestricted Revenue</b>	<b>\$ 265,702,560</b>		<b>69.7%</b>

Restricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 10,677,725	9.3%	4.8%
Federal Revenue	\$ 43,413,836	37.6%	100.0%
Other State Revenue	\$ 61,210,046	53.0%	54.2%
Other Local Revenue	\$ 117,047	0.1%	7.9%
<b>Total Restricted Revenue</b>	<b>\$ 115,418,654</b>		<b>30.3%</b>

Total FY 2013-14 Budget		% of Type
Revenue		
Revenue Limit	\$ 223,357,740	58.6%
Federal Revenue	\$ 43,413,836	11.4%
Other State Revenue	\$ 112,872,978	29.6%
Other Local Revenue	\$ 1,476,660	0.4%
<b>Total Revenue</b>	<b>\$ 381,121,214</b>	
Transfer In	\$ 1,617,168	
<b>Total Appropriation</b>	<b>\$ 382,738,382</b>	

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## Administrative Services

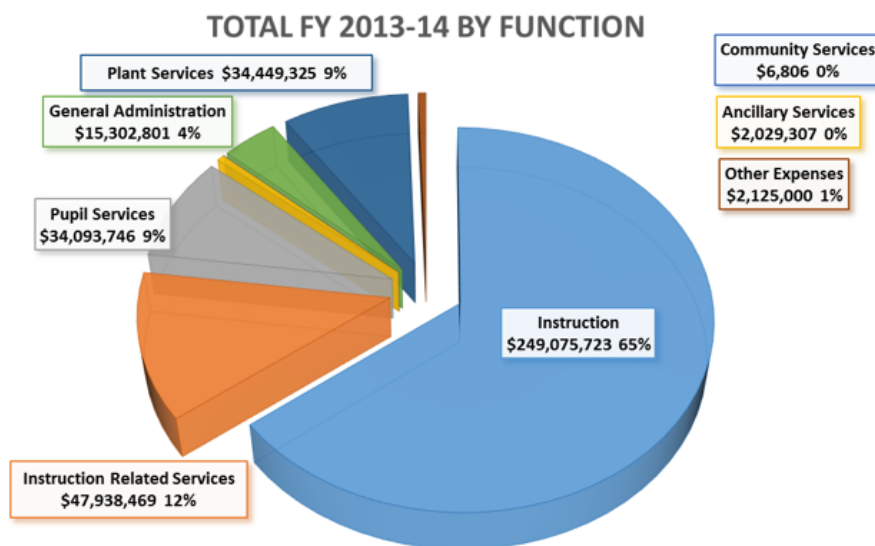
Public Hearing and Proposed

Fiscal Year 2013-14 Budget for All Funds

June 13, 2013



### Proposed Expenditure Budget Summary



UnRestricted FY 2013-14 Budget		% of Type	% of Total
<b>Expenditures By Function</b>			
Instruction	\$ 152,860,794	67.1%	61.4%
Instruction Related Services	\$ 31,046,497	13.6%	64.8%
Pupil Services	\$ 2,123,694	0.9%	6.2%
Ancillary Services	\$ 1,886,512	0.8%	93.0%
Community Services	\$ 6,806	0.0%	100.0%
General Administration	\$ 13,205,941	5.8%	86.3%
Plant Services	\$ 24,568,084	10.8%	71.3%
Other Expenses	\$ 2,125,000	0.9%	100.0%
<b>Total UnRestricted Expenses</b>	<b>\$ 227,823,328</b>		<b>59.2%</b>
<b>Total Instruction 1+2+3</b>	<b>\$ 186,030,985</b>	<b>81.7%</b>	<b>56.2%</b>

Restricted FY 2013-14 Budget		% of Type	% of Total
<b>Expenditures By Function</b>			
Instruction	\$ 96,214,929	61.2%	38.6%
Instruction Related Services	\$ 16,891,972	10.7%	35.2%
Pupil Services	\$ 31,970,052	20.3%	93.8%
Ancillary Services	\$ 142,795	0.1%	7.0%
Community Services	\$ -	0.0%	0.0%
General Administration	\$ 2,096,860	1.3%	13.7%
Plant Services	\$ 9,881,241	6.3%	28.7%
Other Expenses	\$ -	0.0%	0.0%
<b>Total Restricted Expenses</b>	<b>\$ 157,197,849</b>		<b>40.8%</b>
<b>Total Instruction 1+2+3</b>	<b>\$ 145,076,953</b>	<b>92.3%</b>	<b>43.8%</b>

Total FY 2013-14 Budget		% of Type
<b>Expenditures By Function</b>		
Instruction	\$ 249,075,723	64.7%
Instruction Related Services	\$ 47,938,469	12.5%
Pupil Services	\$ 34,093,746	8.9%
Ancillary Services	\$ 2,029,307	0.5%
Community Services	\$ 6,806	0.0%
General Administration	\$ 15,302,801	4.0%
Plant Services	\$ 34,449,325	8.9%
Other Expenses	\$ 2,125,000	0.6%
<b>Total Expenses</b>	<b>\$ 385,021,177</b>	
<b>Total Instruction 1+2+3</b>	<b>\$ 331,107,938</b>	<b>86.0%</b>

### Multi-Year Projection Required By Statute

Provided below is the multi-year budget projection as required by statute. This projection highlights the significant reductions in ongoing expenditures or increases in ongoing revenue that will be required to balance the budget in subsequent fiscal years.





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### VII. LESSONS LEARNED/NEXT STEPS:

- Continue to monitor the State budget and its impact on the district finances.
- Implement a budget development process that begins to address the significant ongoing budget reductions that will be necessary.
- Develop a fund balance policy.
- Provide financial updates to the Board and then the public by posting updates to the District website.

Restricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
1 R	Instruction	\$ 138,000	6.6%	1.7%	Instructional Materials Balanced Literacy	<p>This first year of implementation has focused on improving writing through implementation of writer's workshop. Teachers report the following impact on their teaching and student learning: Students have demonstrated an increased volume of writing and greater capacity to write for varying tasks, audiences, and purpose and have written in the various genres. Students are being more thoughtful about their writing choices and strategies. They are writing about topics that are important and relevant to them. Students expressed joy and commitment to writing and are able to write for increasingly extended periods of time. ELA benchmark data for all sites reflect student progress from benchmark one to benchmark three, with one school demonstrating an increase in the performance on the 3rd administration of the ELA Benchmark Assessments for 2012-2013 showing a 4.2% increase over the same assessment in 2011-2012.</p> <p>This funding will pay for: Professional Development Contract (\$50,000); Stipends (\$50,000); Substitutes (\$20,000), Materials (\$18,000).</p>
2 R	Instruction	\$ 50,000	2.4%	0.6%	Positive Behavioral Interventions and Supports (PBIS)	<p>Positive Behavioral Interventions and Supports are processes used to improve student academic and behavior performance. This is being implemented in six schools. School-based teams plan, develop, and implement action steps to establish and maintain effective school environments that exhibit:</p> <ul style="list-style-type: none"> <li>• a common approach to discipline</li> <li>• positively stated expectations for all students and staff</li> <li>• procedures for teaching these expectations to students</li> <li>• a continuum of supports for encouraging demonstration and maintenance of these expectations</li> <li>• a continuum of procedures for discouraging rule-violating behavior</li> <li>• procedures for monitoring and evaluating the effectiveness of the discipline system on a regular and frequent basis</li> <li>• methods for involving families and communities.</li> </ul> <p>This funding will pay for: Professional Development Contract (\$30,000); Data Systems (\$12,500), School Support (\$7,500).</p>
3 R	Instruction	\$ 142,795	6.8%	1.8%	Middle School Music Teachers Professional Development	<p>SCUSD music teachers participated in a three-session professional development series focused on integrating literacy within music with an emphasis on the Common Core State Standards for Literacy in Science, History/Social Science and Career and Technical Subjects. Teachers were provided with specific teaching strategies to prepare lessons in Music Literacy Integration. The teachers created lessons, implemented them, and brought back student work. In addition, music teachers met with the Fine Arts Training Specialists eight times throughout the school year for common planning time, which also focused on examining the Common Core Standards and their implications for music instruction.</p> <p>The teachers will administer a student survey to establish base line data for determining music students' perceptions of the impact of literacy integrated into music (approximately 576 students). Music teachers will continue to meet with the Fine Arts Training Specialists throughout the year for Common Planning time and have begun to examine the Common Core Standards for Literacy in Science, Social Science, and Career and Technical Subjects and it's implications for music instruction. Teachers report that engaging in work around the Common Core has made them feel more like a part of the school team and helps to validate the importance of their subject area. Teachers are utilizing the information in their classrooms and report a high engagement factor from their students. They have also noted a higher level of writing produced by students responding to music and art. Participation in the voluntary Common Planning time sessions has also increased.</p> <p>This funding will pay for: 28% Support of Music Teacher Salaries which was previously paid for out of Title I funds. The use of Title I funds for this purpose has been disallowed and this funding will provided needed support to continue to integrate music into the Common Core.</p>

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
4 R	Instruction	\$ 250,000	12.0%	3.1%	City Year	<p>City Year will serve over 2,000 students at these five priority schools: Rosa Parks, Fern Bacon, Oak Ridge, KBK, and Leataata Floyd through whole class support; over 500 students after school (with an anticipated increase of students at receiving sites); and over 300 students will receive targeted support in either attendance, behavior or course performance (English Language Arts and Math) during the academic day.</p> <p>This funding will pay for: the continuance of this important program and for additional service at the receiving sites.</p>
5 R	Instruction	\$ 381,000	18.2%	4.7%	K12 Virtual School (Aventa, Alternative Ed)	<p>Sacramento Accelerated Academy (SAA) is the districts online credit recovery program and is housed on the Enrollment Center campus. SAA students work on course work in a computer lab setting and have the assistance of teachers who are on-site as well as online teachers whom they can access remotely via the internet. Additional opportunities are available through the individual high schools during the after school programs to support students who need to repeat course work or take individual courses to make up for shortfalls in their schedule.</p> <p>This funding will pay for: the software and other contracted costs to allow for the continuation of this program at both the SAA and every high school.</p>
6 R	Instructional Related Services	\$ 60,000	2.9%	0.7%	Transfer .5 FTE Instructional Coordinator to Title I	<p>Determination was made that the Instructional Coordinator position funded 100% by the General Fund could become a shared resource with 50% of the position being funded by Title I.</p>
7 R	Pupil Services	\$ 260,000	12.4%	3.2%	Nurses	<p>Several sites decreased their funding for 2013-2014 due to school closures and budget priority of sites. Due to this decrease in funding, Health Services is unable to adequately serve the health needs of the district. This additional funding will allow Health Services to maintain their current baseline of services. The per diem health aides will be used to serve the increased number of diabetic students who need assistance with insulin administration and monitoring. Currently Health Services is serving approximately 90 diabetic students. This year alone there was an increase of 21 diabetic students.</p> <p>This funding will pay for: 2.0 Nurse FTE's and approximately 140 additional per diem employee days for four part time Health Aides.</p>
8 R	Pupil Services	\$ 760,000	36.4%	9.4%	Social Workers	<p>Due to the decrease in LEA funding and impact of closure schools Integrated Support Services (ISS) is unable to maintain the same level of social work support without additional funding. Appropriate levels of social work staffing are needed for district-level crisis response, suicide assessments and intervention, case management of at-risk students and the leveraging of over 50 social work and counseling interns to assist in serving our students and families.</p> <p>This funding will pay for: 6.6 Social Worker FTE's.</p>
9 R	Pupil Services	\$ 48,600	2.3%	0.6%	CELDT Testing/MOC/ Enrollment	<p>The Matriculation &amp; Orientation Center (MOC) will administer the California English Language Development Test (CELDT) test to all registered Kindergarten students for FY 2013-2014. This is approximately 1,300 students a 200 student increase over last year. MOC staff is responsible for administering the initial CELDT test to all Kindergarten students in addition to their other duties.</p> <p>This funding will pay for: 12 qualified CELDT testers.</p>
<b>Total</b>		<b>\$ 2,090,395</b>		<b>25.9%</b>		
<b>Total Instruction</b>		<b>\$ 2,090,395</b>	<b>100.0%</b>			

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
<b>UnRestricted Items Contained Within Proposed FY 2013-14 Budget</b>						
10 U	Instruction	\$ 75,000	1.3%	0.9%	Technology Training For Staff, Students and Parents	<p>Atomic Learning Integrate is an on-demand and online video library that offers a cost-effective staff technology training system for technology integration and support that empowers District staff to effectively utilize technology. With it's integration into the District's Active Directory Services, each staff member can log in and be prescribed or choose to watch training videos on any software, application or technology offering, at anytime and anyplace that has an internet connection. Site licensing for Atomic Learning provides access to all teachers and staff for a full calendar year, and also includes access for students and parents free of charge. To encourage positive results, Atomic Learning will offer trainings on the use and administration of the product throughout the ongoing use of the product. Currently and with no staff and resources in Technology Services dedicated to training staff on the basic functions of technology and software, Atomic Learning is a cost effective tool to empower our users with technology training.</p> <p>This funding will pay for: Acquiring District site license.</p>
11 U	Instruction	\$ 265,000	4.4%	3.3%	Maintain and Expand Early Kindergarten (EK) Program	<p>SCUSD continues to deepen its implementation of the Early Kinder/Transitional Kindergarten Program for our students and families. Five school sites (Alice Birney Waldorf Inspired K-8, H.W. Harkness, Leonardo da Vinci K-8, Theodore Judah and Hubert Bancroft/Thomas Jefferson) provide students and families regional access for this early educational opportunity. The response from parents and school staff at the five pilot school sites strongly indicate that Early Kinder provides the extra support to help students develop the social, emotional and academic skills needed for regular kindergarten and success in school. This sentiment was also echoed by Rachel Ehlers, Principal Fiscal &amp; Policy Analyst, along with five of her staff from the state of California's Legislative Analyst Office, during a fall visit to Harkness Elementary School, where they observed Early Kinder, Kindergarten and Preschool classrooms. One main impetus for the visit by the legislators, besides observing the alignment of the three programs and seeing the students in action, was to discuss the impact effectiveness and feasibility of Early Kindergarten in the State of California. Student enrollment has increased from 72 students in 2010-11 to 133 in 2012-13.</p> <p>Early Kinder Data</p> <ul style="list-style-type: none"> <li>• Physical Development <ul style="list-style-type: none"> <li>o Gross Motors Skills - 97/137 (70.80%) have met this skill</li> <li>o Fine Motor Skills - 112/137( 81.75%) have met this skill</li> </ul> </li> <li>• Social-Emotional Development <ul style="list-style-type: none"> <li>o Self – 91/137 (66.42%) have met this skill</li> <li>o Play – 130/137 (94.89%) have met this skill</li> <li>o Social Interaction&amp; Relationships – 107/137 (78.10%) have met this skill</li> </ul> </li> <li>• ELA Development <ul style="list-style-type: none"> <li>o Language Use of Vocabulary &amp; Grammar – 95/137 (69.34%) have met this skill</li> <li>o Pre-Reading – 111/137 (81.02%) have met this skill</li> <li>o Writing – 110/137 (80.295) have met this skill</li> </ul> </li> <li>• Math Development <ul style="list-style-type: none"> <li>o Counting &amp; Cardinality - 105/137 (76.64%) have met this skill</li> <li>o Geometry &amp; Mathematical Reasoning – 108/137 (78.83 %) have met this skill</li> </ul> </li> <li>• Science Development <ul style="list-style-type: none"> <li>o Observes &amp; Experiences weather, the seasons, and nature – 137/137 (100%) have met this skill</li> </ul> </li> </ul> <p>This funding will pay for: Maintaining the program at existing sites and expanding the program by 3 classes.</p>
12 U	Instruction	\$ 13,000	0.2%	0.2%	Parent Participation - Preschool for Adult Education	<p>Parents, and those with a parenting role, and children join together for a child's earliest school experience. Parents work in the classroom with children under the direction and supervision of the instructor in order to experience how young children learn and develop. This class is designed to help the adult student gain and increase their knowledge and understanding of their children's development.</p> <p>This funding will pay for: expanding the availability of the program by two classes.</p>

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification																								
13 U	Instruction	\$ 32,000	0.5%	0.4%	PSAT	<p>Through the administration of the College Board's Preliminary SAT (PSAT) to sophomores we involve all students in the college-going process. The PSAT is for many students their first step on the road to college; it is the single best activity students can do to prepare themselves for a future SAT or ACT. Data from the PSAT is utilized to inform students, families and educators to prepare students for college and career. AP Potential can help schools recruit students with a high potential for success in AP classes. AP participation in SCUSD has increased from 8% in 2009 to 17% in 2012-13. Last October 84.4% of the sophomores in the district took the PSAT. This high turnout reduced the cost of each exam from its standard rate of \$14.00/student down to \$12.44/student.</p> <p>This funding will pay for: additional cost associated with continuing the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT).</p>																								
14 U	Instruction	\$ 650,000	10.9%	8.1%	Linked Learning	<p>Linked Learning Pathways is a rigorous college prep academic program, demanding career prep courses, work-based learning experiences, and wrap-around student support with real-time support and interventions. As a part of the statewide initiative funded by a generous grant from the James Irvine Foundation and supported by ConnectEd, the California Center for College and Career, SCUSD continues to deepen and expand Linked Learning Pathways, and thereby provide more students with the direction and support needed to graduate college and career ready.</p> <p>Twenty-eight established Linked Learning Pathways provided enrolled students with 5,959 Work-Based Learning (WBL) activities in the fall semester of the 2012-2013 school year. These events ranged from career awareness activities such as workplace tours and guest speakers, to internships (56 experiences) resulting in certification, achievement of entry level job skills, and/or advanced placement in post-secondary education opportunities.</p> <p>Schools with Linked Learning Pathways have shown early indications of academic growth. The three small high schools, MET, New Tech, and the School of Engineering and Sciences, have experienced relatively steady increases in base API scores since 2008. Decreased dropout rates provide another indicator of improved academic conditions and achievement outcomes as shown by the dropout rate decreasing for the Met by 4.1%, New Tech 7.4%, and Health Professions 4.8%, between 2008-09 and 2010-2011.</p> <ul style="list-style-type: none"> <li>College Attendance/Persistence <table border="1"> <thead> <tr> <th></th> <th>College Attendance</th> <th>College Persistence</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>N/A</td> <td>71%</td> </tr> <tr> <td>2011</td> <td>60.7%</td> <td>92.3%</td> </tr> <tr> <td>2012</td> <td>62.3%</td> <td>N/A</td> </tr> </tbody> </table> </li> <li>Graduation Rate <table border="1"> <thead> <tr> <th></th> <th>LL Pathway</th> <th>Non-Pathway</th> </tr> </thead> <tbody> <tr> <td>2010</td> <td>96%</td> <td>91%</td> </tr> <tr> <td>2011</td> <td>91.2%</td> <td>79.5%</td> </tr> <tr> <td>2012</td> <td>90.4%</td> <td>80.1%</td> </tr> </tbody> </table> </li> </ul> <p>Linked Learning Pathway Development</p> <ul style="list-style-type: none"> <li>2009-2010 - 4 Pathways</li> <li>2010-2011 - 15 Pathways</li> <li>2011-2012 - 21 Pathways</li> <li>2012-2013 - 28 Pathways</li> </ul> <p>This funding will pay for: salaries for District support staff (\$480,000), substitute teacher costs (\$100,000), Professional Development for Site Leaders &amp; School Teams (\$40,000), Compensation for Pathway leads (\$20,000), Marketing, Recruitment, Parent/Community Engagement.</p>		College Attendance	College Persistence	2010	N/A	71%	2011	60.7%	92.3%	2012	62.3%	N/A		LL Pathway	Non-Pathway	2010	96%	91%	2011	91.2%	79.5%	2012	90.4%	80.1%
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2012	90.4%	80.1%																												
15 U	Instruction	\$ 45,000	0.8%	0.6%	Teachscape	<p>Teachscape is a tool used by principals to document classroom observational data. The data is shared with individuals, teachers, and whole staff. The system allows for observational data to be summarized over a specific period of time, which allows teachers and administrators to identify trends in teaching. As a result of the trends, instruction can be modified and adjusted based on need. This is a critical operation tool used in our evaluation process.</p> <p>This funding pays for: the continuation of this subscription based service.</p>																								
16 U	Instruction	\$ 32,000	0.5%	0.4%	Debate Competitions	<p>Begin providing General Fund support for debate competitions to increase the opportunities for students to participate in this extracurricular activity. Currently no support is provided by the District.</p> <p>This funding pays for: debate league fees, debate competition expenses, and debate coach stipends.</p>																								

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
17 U	Instruction	\$ 15,500	0.3%	0.2%	WASC	<p>WASC increased the yearly cost. If the district does not support the additional cost, the sites will have to cover. Currently, the school sites have limited operating budgets, and the additional cost would hinder their ability to provide instructional and/or custodial supplies to students and staff.</p> <p>This funding pays for: the additional cost associate with continuing with Western Association of Schools and Colleges (WASC) accreditation.</p>
18 U	Instruction	\$ 105,000	1.8%	1.3%	Parent Teacher Home Visits (PTHV) Transition & Expansion	<p>Currently PTHV is conducting home visits in 42 schools providing increased meaningful parent engagement and improved student achievement through; expanded scope of work which will include \$10,000 per each participating "receiving school" for teachers to conduct 120 additional home visits during summer and fall months. In addition, Academic Parent Teacher Team (APTT) meetings will be expanded to 12 school sites. Full implementation consists of 3 APTT meetings per year and an individualized parent 30 minute meeting during conference week.</p> <p>This funding pays for: funding of a Teacher Training team to increase APTT sustainability as well as the funding of a common core subcommittee to ensure APTT is aligned with common core standards and district common core implementation.</p>
19 U	Instruction	\$ 36,000	0.6%	0.4%	Athletic Trainers	<p>There has been an increase in the cost of athletic trainers. If the district does not provide the funding to the sites, they will be asked to support it with additional fundraising.</p> <p>This funding pays for: the increased cost for trainers.</p>
20 U	Instruction	\$ 120,000	2.0%	1.5%	Athletic Transportation	<p>Last year there was a \$20,000 per HS reduction in the transportation budget. The reduction left sites to either raise the funds, or rely on the students to get to the games for many events. West Campus saw a decline in both female and male participants; McClatchy, Hiram Johnson and Rosemont all showed a decrease in their male participants; and Rosemont saw a decline in their female participants. We are continuing to evaluate, but the reduction in transportation funding has made it tough on students who already have limited resources.</p> <p>There are thousands of studies from the past 30 years alone that show a link between athletics and academic achievement. Below is from M. Khan, Jamil, M. Kahn, &amp; Kareem (2012):</p> <p><i>"It is concluded that there is link between participation in sports and academic performance and sports activities positively influence on the education of the youth. These activities are helpful for enhancing academic mission of the colleges, academic focus of the students and ability of the students to succeed academically. It is further concluded that participation in these activities improve the mental or cognitive development of youth, grade point average and class tests results. These activities have positive influence on memory and students concentration in education."</i></p> <p>This funding pays for: restoring athletic transportation funding to the six comprehensive high schools.</p>
21 U	Instruction	\$ 25,000	0.4%	0.3%	Summer Fitnessgram Testing and Independent Study during the school year	<p>SCUSD students are required to pass at least 5 of 6 on the Fitnessgram to qualify for a two year physical education exemption. To give students the opportunity to pass this state required test special testing will be set up during the summer for incoming 10th-12th graders that did not pass the test Freshman year. In addition SCUSD students are required to successfully complete 20 credits of Physical Education to meet the district's high school graduation requirements. In order to meet individual student needs and encourage all students to complete their high school education, the Governing Board has provided a provision for flexibility in the completion of prescribed courses in accordance with the law. In instances where students are unable to meet the Physical Education requirements through a traditional route, students may be able to take Independent Study. Students opting for the alternative are students who have the following in their schedule: marching band, band, academy sequenced course work, AP and Honors courses.</p> <p>This funding pays for: developing and beginning this program. \$5,000 for each comprehensive high school.</p>

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
22 U	Instructional Related Services	\$ 75,000	1.3%	0.9%	U-CAN Go To College	<p>U-CAN Go To College program provides outreach services, conducts information and, leadership development skills workshops primarily for African-American students attending the SCUSD High Schools. This program is unique because the U-CAN guarantees a student's admission to a specific or selected Historically Black Colleges and Universities (HBCU) if he/she graduates from high school or acquires a GED, and applies to a specified HBCU. Additionally, scholarship opportunities are made available for students who have a 2.5 or higher grade point average and/or a 1000 plus SAT or an 18 plus ACT test score. During the 2011-2012 School Year, U-CAN was contracted to serve 175 students. However, the program worked with 450 students. Of the total number of students served, 248 were seniors and 202 were juniors and sophomores. Of the seniors served, 121 applied to an HBCU and 103 were accepted (over 85% acceptance rate) and 36 received scholarships worth \$723,000.00. The U-CAN is currently serving approximately 225 seniors and 175 juniors. U-CAN seniors who have been accepted to a school of their choice to date: McClatchy – 8; West Campus – 8; HJHS – 10; Rosemont – 12; Burbank – 10; Kennedy – 15; American Legion – 8; HPHS – 4</p> <p>This funding pays for: increased support for additional participation.</p>
23 U	Instructional Related Services	\$ 400,000	6.7%	5.0%	BTSA/PAR	<p>The Beginning Teacher Support and Assessment (BTSA) Induction Program is designed to improve the support and induction services to 100 eligible novice and experienced teachers in order to enhance teacher quality, improve student achievement, offer equitable learning opportunities, and to retain quality teachers in the District. The Peer Assistance and Review (PAR) provides an opportunity for teachers to improve their performance. The specific learning outcomes for Participating Teachers shall be designed to strengthen the Participating Teacher's skill and expertise in accordance with the California Standards for the Teaching Profession (CSTP). Through the continued work of the BTSA Induction Program to support novice teachers and the increased efforts to serve struggling experienced teachers through a PAR program, the District will improve teacher quality and help to ensure retention of effective teachers.</p> <p>This funding pays for: 2.0 Beginning Teacher Support and Assessment (BTSA)/PAR FTE's and stipends for 100 additional personnel, instructional materials, training cost.</p>
24 U	Instruction Related Services	\$ 250,000	4.2%	3.1%	Enrollment Center	<p>The Enrollment Center was created as a one-stop resource to service families seeking resources and information when enrolling their children in our district. Families are able to enroll students, submit transfer and open enrollment applications, have questions answered, receive pre-testing services and benefit from the on-site immunization clinic. The Enrollment Center ensures fairness and equity in the treatment of families and allows central monitoring of enrollment and intra- and inter-district permits. It also provides an opportunity to consolidate services and create a more efficient enrollment process, as Enrollment Center staff are highly trained and knowledgeable in all processes and procedures. Additional funds are necessary to ensure that this services continues for students, families and community.</p> <p>This funding pays for: additional staff, overtime, additional services from GreenTree, the firm that manages the student/program lottery data base, additional supplies, additional postage, additional security.</p>
25 U	Instructional Related Services	\$ 130,000	2.2%	1.6%	Data Director	<p>Web-based data and assessment management system that allows teachers, principals and administrators a way to create assessments or use assessments pre-built and scan them in order view, disaggregate, and analyze student data. In addition, it creates reports for our district benchmarks and other State mandated assessments. System is required for at least one more fiscal year. Determination will be made after the selection of the new student information system as to whether or not this system will be maintained.</p> <p>This funding pays for: cost of the software license for the FY 2013-14 school year.</p>
26 U	Instructional Related Services	\$ 22,000	0.4%	0.3%	eSchool	<p>eSchool serves as the district's online professional development platform. It houses the district's professional development catalog and provides registration access to all teachers. It provides the capability for teachers to track their professional development history and provide feedback on the quality of the professional development offerings.</p> <p>This funding pays for: the annual software license.</p>

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
27 U	Pupil Services	\$ 1,937,000	32.4%	24.0%	Restore Middle and High School Counselors	<p>SCUSD's Counseling and Guidance Program is focused on preparing all students in the academic, social/emotional and career domains to contribute and compete as positive, life-long learners and members of our global community. Credentialed school counselors are based at all of SCUSD's middle and high schools to assist students with a wide range of needs.</p> <p>This funding pays for: the continued employment of the counselors at the middle and high school level. 19.0 Counselor FTE's for Middle and High Schools.</p>
28 U	Pupil Services	\$ 50,000	0.8%	0.6%	Connect Center	<p>The SCUSD Connect Center is a centralized youth and family resource center that serves as a "gateway" to critical support services for students and families in our school district. It offers an innovative solution to addressing the health, wellness and educational needs of SCUSD's children, youth and families. This central hub is designed to increase coordination of services by providing a single, easily identifiable point of access and assistance to address the social, emotional, and health needs of all students. Appropriate levels of social work staffing are needed for district-level crisis response, suicide assessments and intervention, case management of at-risk students and the leveraging of over 50 social work and counseling interns to assist in serving our students and families.</p> <p>First year of operations the center exceeded all expectations serving well over 250 students or families and providing health insurance referrals for 200 students. Since inception the center has processed over 1,220 referrals from school and District staff. They responded to 380 referrals by providing support services.</p> <p>This funding pays for: a part time 0.5 Social Worker FTE for the Center will be able to meet the ever increasing demand for their services.</p>
29 U	Pupil Services	\$ 125,000	2.1%	1.5%	Particulate Collectors	<p>To prevent the dead lining of some of the older buses within our fleet we must comply with the State mandate and install particulate filters.</p> <p>This funding pays for: providing the mandated retrofitting of 12 old buses.</p>
30 U	Pupil Services	\$ 74,000	1.2%	0.9%	Transportation Director	<p>The Transportation Director has been inappropriately charged to the Nutrition Service Fund.</p> <p>This funding pays for: the annual amount required to charge Transportation Director's salary to Transportation Services.</p>
31 U	Plant Services	\$ 430,500	7.2%	5.3%	Custodial Staff and/or Plant Operations Managers	<p>Studies show that improved indoor air quality has proven health benefits. It's not surprising that occupants in well-cleaned and well-maintained facilities report fewer health problems. Fewer health problems translate to reduced absenteeism, improved well-being and increased productivity. Cleanliness has also been shown to increase repeat business in retail and hospitality and improve student achievement in schools. In addition, custodial staff can also help increase the longevity of building systems and finishes and reduce negative environmental effects from excessive or poor cleaning procedures. The current levels of custodial and SPOM staffing are not sufficient to ensure clean and safe facilities.</p> <p>This funding pays for: 6.0 School Plant Operations Manager (SPOM) FTE's - deployment will be one FTE to each high school. The six SPOMs will be placed at sites that currently only have one custodial FTE. The displaced custodial FTEs will then be placed at Hiram Johnson (1.0 FTE), Rosemont (1.0 FTE), Burbank (1.0 FTE), John F. Kennedy (1.0 FTE), C.K. McClatchy (1.0 FTE), West Campus (0.5 FTE), and Sutter Middle School (0.5 FTE).</p>
32 U	Plant Services	\$ 745,250	12.5%	9.2%	Maintain FY 2012-2013 Temp SPOM (One Year) 11 FTE	<p>Currently some schools do not have a School Plant Operating Manager (SPOM) due to the depth of cuts that the District was forced to make in recent years. Custodians are not able to perform many of the functions that SPOM's perform on a daily basis. This severely detracts from the District's ability to maintain our schools at the proper level. This need was so critical that last year one-time funds were found to address this need. This funding will allow for the conversion of these positions to an ongoing status.</p> <p>This funding pays for: 10.0 SPOM FTE's and 1 FTE Facility Operations Specialist will be deployed to the sites with the highest need after a survey of all sites is conducted.</p>



Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
33 U	Plant Services	\$ 100,000	1.7%	1.2%	Additional Utility Expenses	Upon receipt of additional notifications from our utility providers it was determined that addition funds were needed to ensure that adequate budget existed for our utility expenditures.  This funding pays for: providing a supplement to the utility budget to assist in paying the increased charges.
34 U	Plant Services	\$ 225,000	3.8%	2.8%	Additional School Resource Officers (SRO)	This year, the SRO for Will C. Wood has frequently been pulled from the site to handle calls for other schools. The SRO for Rosa Parks has also been pulled almost daily to handle other calls. The two additional officers will be floaters who handle calls for sites who do not have an SRO (various elementary schools, small high schools and middle schools). In addition, either of these officers can fill in for officers who are off duty, or attending training. This will ensure that our sites with full time officers will be consistently protected. The addition of two additional SRO's to the district will provide more comprehensive coverage for our middle and high schools. Additional staffing will provide opportunities for pro-active approaches to school policing.  This funding pays for: 2.0 School Resource Officer (SRO) FTE's.
<b>Total</b>		<b>\$ 5,977,250</b>		<b>74.1%</b>		
<b>Total Instruction</b>		<b>\$ 4,476,500</b>	<b>74.9%</b>			
<b>Total</b>		<b>\$ 8,067,645</b>				
Instruction		\$ 2,375,295		29.4%		
Instruction Related Services		\$ 937,000		11.6%		
Pupil Services		\$ 3,254,600		40.3%		
Plant Services		\$ 1,500,750		18.6%		
				<b>100.0%</b>		

# **2013-14 Proposed Budget for All Funds**



## **Our Vision**

Let's take a simple idea and start a revolution.  
Let's pledge that children come first.

Board of Education  
June 13, 2013

# **Sacramento City Unified School District**

## **Board of Education**

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Patrick Kennedy, Vice President Area 7  
Darrel Woo, 2<sup>nd</sup> Vice President, Area 6  
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Katrina Ye, Student Board Member

## **Executive Cabinet**

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Teresa Cummings, Ph.D., Interim Chief Accountability Officer  
Olivine Roberts, Ed.D., Chief Academic Officer  
Jess Serna, Chief Human Resource Officer  
*vacant*, Chief Family and Community Engagement Officer  
Ken A. Forrest, Chief Business Officer  
Gabe Ross, Chief Communications Officer  
Koua Jacklyn Franz, Chief of Staff

# TABLE OF CONTENTS

	<b>PAGE</b>
<b>Adopted Budget Summary All Funds</b> .....	1
<b>Budget Summary – Prior, Current, Adopted, Future</b> .....	2
<b>District Certification 2013-14 Budget Report</b> .....	3
<b>Projection Factors</b> .....	7
<b>General Fund</b>	
Multiyear Projections.....	12
General Fund - Revenues, Expenditures and Changes in Fund Balance .....	18
<b>Special Revenue Funds</b>	
Charter Schools - Revenues, Expenditures and Changes in Fund Balance.....	30
Adult Education - Revenues, Expenditures and Changes in Fund Balance.....	44
Child Development - Revenues, Expenditures and Changes in Fund Balance.....	56
Cafeteria - Revenues, Expenditures and Changes in Fund Balance .....	66
Deferred Maintenance - Revenues, Expenditures and Changes in Fund Balance .....	76
<b>Capital Projects Funds</b>	
Building Fund - Revenues, Expenditures and Changes in Fund Balance .....	87
Capital Facilities - Revenues, Expenditures and Changes in Fund Balance.....	98
County School Facility Fund.....	108
Capital Project for Blended Component Units .....	119
<b>Debt Service Funds</b>	
Bond Interest and Redemption Fund.....	131
Debt Service for Blended Component Units.....	140
Tax Override Fund.....	149
<b>Proprietary Funds</b>	
Self-Insurance - Revenues, Expenditures and Changes in Fund Balance .....	159
Retiree Benefit - Revenues, Expenditures and Changes in Fund Balance .....	170
<b>Average Daily Attendance</b> .....	178
<b>Current Expense Formula/Minimum Classroom Compensation</b> .....	180
<b>Lottery Report</b> .....	182
<b>Revenue Limit Summary</b> .....	183
<b>Summary of Inter-fund Activities</b> .....	185
<b>Criteria and Standards Review</b> .....	189



# Adopted Budget Summary All Funds

FUND	Adopted 2013-14 Revenues or Appropriations	Projected Use of Fund Balance	Amount Moved To Economic Uncertainties Reserve	Adopted 2013-14 Budgeted Expenditures
<b>GENERAL FUND</b>				
General Fund UnRestricted (F 01)	\$ 265,702,560	\$ 1,882,791	\$ -	\$ 227,823,328
Transfer In	\$ 1,617,168	\$ -	\$ -	\$ -
General Fund Restricted (F 01)	\$ 115,418,654	\$ 400,005	\$ -	\$ 157,197,849
<b>Total General</b>	<b>\$ 382,738,382</b>	<b>\$ 2,282,797</b>	<b>\$ -</b>	<b>\$ 385,021,177</b>
<b>SPECIAL REVENUE FUNDS</b>				
Charter Schools (F 09)	\$ 11,069,065	\$ -	\$ 224,461	\$ 10,844,604
Adult Education (F 11)	\$ 5,533,752	\$ 1,341,000		\$ 6,874,752
Child Development (F 12)	\$ 17,591,534	\$ -		\$ 17,591,534
Cafeteria (F 13)	\$ 20,736,438	\$ -		\$ 20,736,438
<b>CAPITAL PROJECTS FUNDS</b>				
Building Fund (F 21)	\$ 22,119,091	\$ 9,999,520		\$ 32,118,611
Capital Facilities Fund (F 49)	\$ 2,405,000	\$ 3,100,000		\$ 5,505,000
<b>DEBT SERVICE FUNDS</b>				
Bond Interest and Redemption Fund (F 51)	\$ 8,115,172	\$ 829,123		\$ 8,944,295
Debt Service Fund for Blended Component Units (F 52)	\$ -	\$ 683,215		\$ 683,215
<b>PROPRIETARY FUNDS</b>				
Self-Insurance (F 67)	\$ 12,299,996	\$ -		\$ 12,299,996
Retiree Benefit (F 71)	\$ 22,001,231	\$ 3,095,573		\$ 25,096,804
<b>TOTAL FISCAL YEAR 2013-14 BUDGETS - ALL FUNDS</b>	<b>\$ 504,609,661</b>	<b>\$ 21,331,228</b>	<b>\$ 224,461</b>	<b>\$ 525,716,426</b>

## Sacramento City Unified School District • 2013-2014 Budget Summary - Prior, Current, Adopted, Future

	2011-12 Unaudited Actuals	2012-13 Third Interim	2013-14 Adopted Budget	2014-15 Projected Budget
<b>REVENUES</b>				
REVENUE LIMIT SOURCES	\$220,565,466	\$220,572,465	\$223,357,741	\$222,260,478
FEDERAL REVENUE	\$47,367,142	\$55,566,835	\$43,413,836	\$43,413,836
OTHER STATE REVENUES	\$108,799,926	\$105,023,862	\$112,872,978	\$103,479,289
OTHER LOCAL REVENUES	\$13,173,587	\$9,076,229	\$1,476,660	\$1,476,660
<b>TOTAL REVENUES</b>	<b>\$389,906,121</b>	<b>\$390,239,391</b>	<b>\$381,121,215</b>	<b>\$370,630,263</b>
<b>EXPENDITURES</b>				
CERTIFICATED SALARIES	\$170,919,753	\$165,048,528	\$164,744,257	\$161,611,576
CLASSIFIED SALARIES	\$52,722,192	\$48,817,628	\$48,498,232	\$49,154,926
EMPLOYEE BENEFITS	\$110,321,022	\$106,283,262	\$107,848,057	\$111,839,241
BOOKS AND SUPPLIES	\$12,506,974	\$20,532,007	\$14,496,788	\$12,628,327
SERVICES/OTHER OPERATING EXPENSES	\$55,544,588	\$57,121,213	\$48,701,733	\$48,610,791
CAPITAL OUTLAY	\$3,877,563	\$424,728	\$249,877	\$249,877
OTHER OUTGO	\$2,016,867	\$2,169,460	\$2,125,000	\$2,125,000
INDIRECT/DIRECT SUPPORT	-\$1,627,464	-\$1,375,232	-\$1,642,764	-\$1,642,764
<b>TOTAL EXPENDITURES</b>	<b>\$406,281,495</b>	<b>\$399,021,594</b>	<b>\$385,021,180</b>	<b>\$384,576,974</b>
<b>OTHER FINANCING SOURCES/USES</b>				
INTERFUND TRANSFERS IN	\$3,107,335	\$710,568	\$1,617,168	\$776,168
INTERFUND TRANSFERS OUT	-\$17,890			
OTHER SOURCES				
OTHER USES				
<b>TOTAL OTHER SOURCES/USES</b>	<b>\$3,089,445</b>	<b>\$710,568</b>	<b>\$1,617,168</b>	<b>\$776,168</b>
NET CHANGE IN FUND BALANCE	-\$13,285,929	-\$8,071,635	-\$2,282,797	-\$13,170,543
BEGINNING BALANCE, JULY 1	\$34,399,424	\$21,113,495	\$11,807,619	\$9,524,822
Audit Adjustments				
ENDING BALANCE	\$21,113,495	\$13,041,860	\$9,524,822	-\$3,645,721
Reserved Fund Balance	\$346,473	\$545,000	\$545,000	\$545,000
Designated Fund Balance:	\$8,534,646	\$3,517,038		
Economic Uncertainties	\$8,979,822	\$8,979,822	\$8,979,822	\$8,979,822
Retiree Health & Welfare Contribution	\$1,000,000			
Other	\$2,252,554			
Unappropriated Fund Balance	\$0	\$0	\$0	-\$13,170,543*

\*If no Board action taken to balance budget for 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: SCUSD - Budget Services

Place: Board Meeting Room - Serna Cente

Date: June 10, 2013

Date: June 13, 2013

Time: 06:30 PM

Adoption Date: June 20, 2013

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Gerardo Castillo, CPA

Telephone: (916) 643-9405

Title: Director of Budget Services

E-mail: gerardo-castillo@scusde.edu

### 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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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:	\$	<u>7,523,992.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>7,523,992.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

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

\_\_\_\_\_

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

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

Date of Meeting: Jun 20, 2013

For additional information on this certification, please contact:

Name: Gerardo Castillo, CPA

Title: Director of Budget Services

Telephone: (916) 643-9405

E-mail: gerardo-castillo@scusd.edu

# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

## ESTIMATED FINANCIAL PROJECTION FACTORS

	2013-14	2014-15	2015-16
<b>State Statutory COLA – Revenue Limit</b>	1.565%	1.80%	2.20%
<b>K-12 Revenue Limit Deficit</b>	18.997%	18.997%	18.997%
<b>State Categorical Funding (including adult education, deferred maintenance and ROC/P)</b>			
<b>Tier I, II and III</b>	1.565%	1.80%	2.20%
<b>California Consumer Price Index (CPI)</b>	2.20%	2.30%	2.50%

## MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16

### REVENUES:

#### **Revenue Limit**

- Fiscal Year (FY) 2013-14 funded on 40,480.20 Average Daily Attendance (ADA).
- FY 2013-14 Revenue Limit ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2012-13 (prior year) ADA will be used for 2013-14.
- FY 2013-14 assumes an increase of \$267 per ADA.
- FY 2014-15 assumes funded on 39,539 ADA (prior year ADA).
- FY 2015-16 assumes the same ADA use for 2014-15.

#### **Federal Revenues**

- Federal Revenues are maintained at 2012-13 funding levels for regular programs. Years 2013-14, 2014-15, and 2015-16 exclude the one-time funds received for 2012-13.
- FY 2013-14 reflects a 5.9% decrease for all federal programs due to sequestration.

### **OTHER STATE REVENUES:**

#### **Special Education & Transportation**

- Special Education is funded at the same ratio as 2012-13. It reflects the decline in ADA.
- For 2013-14, 2014-15, and 2015-16 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
- For 2013-14, 2014-15, and 2015-16 Special Education Transportation Apportionments are maintained.

## **MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16 (Continued)**

### **State Categorical Programs**

- Based on current law state flexibility provisions, appropriate adjustments have been made for Tier III programs.
- FY 2013-14 Common Core is included.
- FY 2013-14 assumes loss of QEIA funding at two schools.
- FY 2014-15 QEIA funding is eliminated at all schools.
- FY 2013-14, 2014-15, and 2015-16 eliminates Adult Education and Deferred Maintenance (Tier III Funds).

### **Class Size Reduction**

- FY 2013-14, 2014-15, and 2015-16 assumes K-3 CSR at contract maximum.

### **Lottery**

- The expected annual funding is projected at \$155 per ADA for 2013-14 (unrestricted \$125 and \$30 restricted) and outlying years.

## **LOCAL REVENUES:**

### **Other Local Revenue**

- Local Revenue assumes a similar level of funding in outlying years as 2013-14. As revenues are approved by the Board, they will be incorporated.

## **EXPENDITURES:**

### **Certificated Salaries**

- Certificated staffing for FY 2013-14, 2014-15, and 2015-16 is based on 2012-13 staffing levels. Class sizes are to contract maximum as follows:
  - Kindergarten at 32:1
  - Grades 1-3 at 31:1
  - Grades 4-6 at 33:1
  - Grades 7-8 at 31:1
  - Grades 9-12 at 32:1
- FY 2013-14 includes approved reductions for pool of 20 teachers, elimination of Common Core, Curriculum, and Associate Benchmarks.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.
- FY 2013-14 assumes furlough days approved by bargaining units.
- FY 2013-14 and 2014-15 includes the closure of seven elementary schools.
- FY 2014-15 and 2015-16 does not include furlough days. The agreements for furlough days end on June 30, 2014.

## **MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16 (Continued)**

### **Classified Salaries**

- Classified staffing for 2013-14 is based on 2012-13 staffing levels.
- FY 2013-14 assumes restoring 17 SPOM's or custodians.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- FY 2013-14 includes the closure of seven elementary schools.
- FY 2013-14 assumes furlough days approved by bargaining units.
- FY 2014-15 and 2015-16 does not include furlough days. The agreements for furlough days end on June 30, 2014.

### **Employee Benefits**

- The estimated statutory benefits for Certificated staff is 11.97%.
- The estimated statutory benefits for Classified staff is 22.94%.
- Health benefits are projected to increase approximately 8% for FY 2013-14, 2014-15, and 2015-16 and will be funded dependent upon negotiated agreements with employee groups. FY 2013-14, 2014-15, and 2015-16 includes benefit reductions related to reduced staff and benefits changes.
- Post-Retirement Health Benefits are based on FY 2012-13 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

### **Supplies, Services, Utilities, Capital Outlay**

- No projected increases in supplies, services or capital outlay. FY 2013-14 includes reductions for contractual agreements as approved by the Board as part of the budget reductions. Budget is maintained in the outlying years.

### **Indirect Support**

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 3.56% for FY 2013-14.

### **Other Outgo/Transfers/ Contributions**

- Contributions to Restricted Programs – The FY 2013-14 budget and outlying years include contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- In Lieu Property Taxes are transferred to charter schools.
- FY 2013-14 assumes transfer of \$841,000 from Adult Education, to the General Fund.

### **One-Time Revenues/Expenditures**

- Tier III programs flexibility is maintained.
- FY 2014-15 does not include Common Core.

**MULTI-YEAR BUDGET ASSUMPTIONS: 2013-14 THROUGH 2015-16 (Continued)**

**BEGINNING BALANCE/RESERVES:**

**Beginning Balance**

- Based on 2012-13 actual ending fund balance.

**Reserves**

- The 2013-14, 2014-15, 2015-16 projections fund the 2% General Fund Reserve for Economic Uncertainty, provided steps are taken to reach budget reduction goals.

# GENERAL FUND

## General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Economic Impact Aid program and No Child Left Behind Title I Program and others.

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	212,680,015.30				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,766.00	1.80%	6,887.79	2.20%	7,039.32
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		45.00	0.00%	45.00	0.00%	45.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		40,480.20	-2.32%	39,539.46	0.00%	39,539.46
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		275,710,642.20	-0.58%	274,118,772.89	2.19%	280,110,187.27
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		275,710,642.20	-0.58%	274,118,772.89	2.19%	280,110,187.27
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)		223,333,891.50	-0.58%	222,044,429.60	2.19%	226,897,654.99
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(10,677,725.20)	0.00%	(10,677,725.20)	0.00%	(10,677,725.20)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		23,849.00	0.00%	23,849.00	0.00%	23,849.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		212,680,015.30	-0.61%	211,390,553.40	2.30%	216,243,778.79
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	51,662,932.00	0.00%	51,662,932.00	0.15%	51,742,206.74
4. Other Local Revenues	8600-8799	1,359,613.00	0.00%	1,359,613.00	-14.71%	1,159,613.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,617,168.00	-52.00%	776,168.00	0.00%	776,168.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(41,379,189.40)	0.00%	(41,379,189.40)	0.00%	(41,379,189.40)
6. Total (Sum lines A1l thru A5)		225,940,538.90	-0.94%	223,810,077.00	2.11%	228,542,577.13
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				115,313,151.72		118,462,849.00
b. Step & Column Adjustment				1,729,697.28		1,776,942.74
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,420,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,313,151.72	2.73%	118,462,849.00	1.50%	120,239,791.74
2. Classified Salaries						
a. Base Salaries				23,120,670.76		23,985,382.47
b. Step & Column Adjustment				231,206.71		239,853.82
c. Cost-of-Living Adjustment						
d. Other Adjustments				633,505.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,120,670.76	3.74%	23,985,382.47	1.00%	24,225,236.29
3. Employee Benefits	3000-3999	66,970,770.58	6.83%	71,545,284.58	7.48%	76,896,284.58
4. Books and Supplies	4000-4999	3,925,450.33	0.00%	3,925,450.33	0.00%	3,925,450.33
5. Services and Other Operating Expenditures	5000-5999	19,994,292.00	2.18%	20,430,720.00	0.00%	20,430,720.00
6. Capital Outlay	6000-6999	112,619.00	0.00%	112,619.00	0.00%	112,619.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,125,000.00	0.00%	2,125,000.00	0.00%	2,125,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,738,624.00)	-3.53%	(3,606,685.00)	0.00%	(3,606,685.00)
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)				(13,170,543.38)		
11. Total (Sum lines B1 thru B10)		227,823,330.39	-1.76%	223,810,077.00	9.18%	244,348,416.94
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,882,791.49)		0.00		(15,805,839.81)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,407,613.49		9,524,822.00		9,524,822.00
2. Ending Fund Balance (Sum lines C and D1)		9,524,822.00		9,524,822.00		(6,281,017.81)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,822.00		8,979,822.00		8,979,822.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(15,805,839.81)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,524,822.00		9,524,822.00		(6,281,017.81)



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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,979,822.00		8,979,822.00		8,979,822.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(15,805,839.81)
(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)		8,979,822.00		8,979,822.00		(6,826,017.81)

**F. ASSUMPTIONS**

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

2014-15 Lines B1d and B2d reflect negotiated furlough days ending in 2013-14. They do not carry forward to 2014-15 or 2015-16. Line B10, Board will take action on necessary budget adjustments for FY 2014-15 and 2015-16.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	10,677,725.20	1.80%	10,869,924.25	2.20%	11,109,062.58
2. Federal Revenues	8100-8299	43,413,835.93	0.00%	43,413,835.93	0.00%	43,413,835.93
3. Other State Revenues	8300-8599	61,210,045.96	-15.35%	51,816,356.79	0.00%	51,816,356.79
4. Other Local Revenues	8600-8799	117,047.00	0.00%	117,047.00	0.00%	117,047.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	41,379,189.40	0.00%	41,379,189.40	0.00%	41,379,189.40
6. Total (Sum lines A1 thru A5)		156,797,843.49	-5.87%	147,596,353.37	0.16%	147,835,491.70
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				49,431,104.83		43,148,726.83
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,282,378.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,431,104.83	-12.71%	43,148,726.83	0.00%	43,148,726.83
2. Classified Salaries						
a. Base Salaries				25,377,561.22		25,169,543.22
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(208,018.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,377,561.22	-0.82%	25,169,543.22	0.00%	25,169,543.22
3. Employee Benefits	3000-3999	40,877,285.88	-1.43%	40,293,956.61	0.59%	40,533,094.94
4. Books and Supplies	4000-4999	10,571,337.91	-17.67%	8,702,876.91	0.00%	8,702,876.91
5. Services and Other Operating Expenditures	5000-5999	28,707,440.58	-1.84%	28,180,070.58	0.00%	28,180,070.58
6. Capital Outlay	6000-6999	137,258.22	0.00%	137,258.22	0.00%	137,258.22
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	2,095,860.00	-6.30%	1,963,921.00	0.00%	1,963,921.00
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)		157,197,848.64	-6.11%	147,596,353.37	0.16%	147,835,491.70
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(400,005.15)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		400,005.15		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	0.00		0.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2014-15 Lines B1d and B2d reflect the ending of Quality Education Investment Act (QEIA) in 2013-14. It also assumes the reduction of one time funds for Common Core.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	223,357,740.50	-0.49%	222,260,477.65	2.29%	227,352,841.37
2. Federal Revenues	8100-8299	43,413,835.93	0.00%	43,413,835.93	0.00%	43,413,835.93
3. Other State Revenues	8300-8599	112,872,977.96	-8.32%	103,479,288.79	0.08%	103,558,563.53
4. Other Local Revenues	8600-8799	1,476,660.00	0.00%	1,476,660.00	-13.54%	1,276,660.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,617,168.00	-52.00%	776,168.00	0.00%	776,168.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		382,738,382.39	-2.96%	371,406,430.37	1.34%	376,378,068.83
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				164,744,256.55		161,611,575.83
b. Step & Column Adjustment				1,729,697.28		1,776,942.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,862,378.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	164,744,256.55	-1.90%	161,611,575.83	1.10%	163,388,518.57
2. Classified Salaries						
a. Base Salaries				48,498,231.98		49,154,925.69
b. Step & Column Adjustment				231,206.71		239,853.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				425,487.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,498,231.98	1.35%	49,154,925.69	0.49%	49,394,779.51
3. Employee Benefits	3000-3999	107,848,056.46	3.70%	111,839,241.19	5.00%	117,429,379.52
4. Books and Supplies	4000-4999	14,496,788.24	-12.89%	12,628,327.24	0.00%	12,628,327.24
5. Services and Other Operating Expenditures	5000-5999	48,701,732.58	-0.19%	48,610,790.58	0.00%	48,610,790.58
6. Capital Outlay	6000-6999	249,877.22	0.00%	249,877.22	0.00%	249,877.22
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,125,000.00	0.00%	2,125,000.00	0.00%	2,125,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,642,764.00)	0.00%	(1,642,764.00)	0.00%	(1,642,764.00)
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				(13,170,543.38)		0.00
11. Total (Sum lines B1 thru B10)		385,021,179.03	-3.54%	371,406,430.37	5.59%	392,183,908.64
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,282,796.64)		0.00		(15,805,839.81)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,807,618.64		9,524,822.00		9,524,822.00
2. Ending Fund Balance (Sum lines C and D1)		9,524,822.00		9,524,822.00		(6,281,017.81)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,822.00		8,979,822.00		8,979,822.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(15,805,839.81)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,524,822.00		9,524,822.00		(6,281,017.81)

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,979,822.00		8,979,822.00		8,979,822.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(15,805,839.81)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,979,822.00		8,979,822.00		(6,826,017.81)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.33%		2.42%		-1.74%
<b>F. RECOMMENDED RESERVES</b>						
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		39,509.73		39,509.73		39,503.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		385,021,179.03		371,406,430.37		392,183,908.64
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)		385,021,179.03		371,406,430.37		392,183,908.64
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,700,423.58		7,428,128.61		7,843,678.17
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)		7,700,423.58		7,428,128.61		7,843,678.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	211,165,233.32	9,407,232.00	220,572,465.32	212,680,015.30	10,677,725.20	223,357,740.50	1.3%
2) Federal Revenue		8100-8299	0.00	55,809,352.30	55,809,352.30	0.00	43,413,835.93	43,413,835.93	-22.2%
3) Other State Revenue		8300-8599	49,549,714.98	55,563,592.11	105,113,307.09	51,662,932.00	61,210,045.96	112,872,977.96	7.4%
4) Other Local Revenue		8600-8799	4,360,579.01	4,675,029.92	9,035,608.93	1,359,613.00	117,047.00	1,476,660.00	-83.7%
5) TOTAL, REVENUES			265,075,527.31	125,455,206.33	390,530,733.64	265,702,560.30	115,418,654.09	381,121,214.39	-2.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	114,216,912.55	51,318,248.12	165,535,160.67	115,313,151.72	49,431,104.83	164,744,256.55	-0.5%
2) Classified Salaries		2000-2999	22,868,242.47	26,048,606.90	48,916,849.37	23,120,670.76	25,377,561.22	48,498,231.98	-0.9%
3) Employee Benefits		3000-3999	63,746,320.70	42,757,490.75	106,503,811.45	66,970,770.58	40,877,285.88	107,848,056.46	1.3%
4) Books and Supplies		4000-4999	5,669,211.91	14,770,230.94	20,439,442.85	3,925,450.33	10,571,337.91	14,496,788.24	-29.1%
5) Services and Other Operating Expenditures		5000-5999	18,615,179.52	39,196,086.86	57,811,266.38	19,994,292.00	28,707,440.58	48,701,732.58	-15.8%
6) Capital Outlay		6000-6999	282,161.61	260,948.26	543,109.87	112,619.00	137,258.22	249,877.22	-54.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,136,452.72	33,007.74	2,169,460.46	2,125,000.00	0.00	2,125,000.00	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,474,497.24)	2,102,574.33	(1,371,922.91)	(3,738,624.00)	2,095,860.00	(1,642,764.00)	19.7%
9) TOTAL, EXPENDITURES			224,059,984.24	176,487,193.90	400,547,178.14	227,823,330.39	157,197,848.64	385,021,179.03	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			41,015,543.07	(51,031,987.57)	(10,016,444.50)	37,879,229.91	(41,779,194.55)	(3,899,964.64)	-61.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	710,568.00	0.00	710,568.00	1,617,168.00	0.00	1,617,168.00	127.6%
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	(42,896,157.88)	42,896,157.88	0.00	(41,379,189.40)	41,379,189.40	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,185,589.88)	42,896,157.88	710,568.00	(39,762,021.40)	41,379,189.40	1,617,168.00	127.6%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(1,170,046.81)	(8,135,829.69)	(9,305,876.50)	(1,882,791.49)	(400,005.15)	(2,282,796.64)	-75.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,577,660.30	8,535,834.84	21,113,495.14	11,407,613.49	400,005.15	11,807,618.64	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,577,660.30	8,535,834.84	21,113,495.14	11,407,613.49	400,005.15	11,807,618.64	-44.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,577,660.30	8,535,834.84	21,113,495.14	11,407,613.49	400,005.15	11,807,618.64	-44.1%
2) Ending Balance, June 30 (E + F1e)			11,407,613.49	400,005.15	11,807,618.64	9,524,822.00	0.00	9,524,822.00	-19.3%
<b>Components of Ending Fund Balance</b>									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	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	400,005.15	400,005.15	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,882,791.72	0.00	1,882,791.72	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,979,821.77	0.00	8,979,821.77	8,979,822.00	0.00	8,979,822.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			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)	
<b>G. ASSETS</b>									
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				
<b>H. LIABILITIES</b>									
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				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 - H6)			0.00	0.00	0.00				



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	125,591,861.79	0.00	125,591,861.79	138,432,556.26	0.00	138,432,556.26	10.2%
Education Protection Account State Aid - Current Year		8012	43,975,998.00	0.00	43,975,998.00	33,890,808.00	0.00	33,890,808.00	-22.9%
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	774,974.00	0.00	774,974.00	774,974.00	0.00	774,974.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	49,553,103.00	0.00	49,553,103.00	49,553,103.00	0.00	49,553,103.00	0.0%
Unsecured Roll Taxes		8042	1,800,152.00	0.00	1,800,152.00	1,800,152.00	0.00	1,800,152.00	0.0%
Prior Years' Taxes		8043	622,486.00	0.00	622,486.00	622,486.00	0.00	622,486.00	0.0%
Supplemental Taxes		8044	148,629.00	0.00	148,629.00	148,629.00	0.00	148,629.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,880,807.00	0.00	2,880,807.00	2,880,807.00	0.00	2,880,807.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	132,386.00	0.00	132,386.00	132,386.00	0.00	132,386.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	4,648.00	0.00	4,648.00	4,648.00	0.00	4,648.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>225,485,044.79</b>	<b>0.00</b>	<b>225,485,044.79</b>	<b>228,240,549.26</b>	<b>0.00</b>	<b>228,240,549.26</b>	<b>1.2%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,407,232.00)		(9,407,232.00)	(10,677,725.20)		(10,677,725.20)	13.5%
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		9,407,232.00	9,407,232.00		10,677,725.20	10,677,725.20	13.5%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	881,922.00	0.00	881,922.00	870,922.00	0.00	870,922.00	-1.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,794,501.47)	0.00	(5,794,501.47)	(5,753,730.76)	0.00	(5,753,730.76)	-0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>211,165,233.32</b>	<b>9,407,232.00</b>	<b>220,572,465.32</b>	<b>212,680,015.30</b>	<b>10,677,725.20</b>	<b>223,357,740.50</b>	<b>1.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,879,260.00	8,879,260.00	0.00	8,092,235.00	8,092,235.00	-8.9%
Special Education Discretionary Grants		8182	0.00	1,872,689.74	1,872,689.74	0.00	1,855,314.69	1,855,314.69	-0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		24,838,166.82	24,838,166.82		20,969,679.00	20,969,679.00	-15.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		54,681.64	54,681.64		59,280.00	59,280.00	8.4%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,892,709.49	3,892,709.49		3,607,192.00	3,607,192.00	-7.3%
NCLB: Title III, Immigrant Education Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,583,152.81	2,583,152.81		962,876.00	962,876.00	-62.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		6,395,848.26	6,395,848.26		5,143,291.00	5,143,291.00	-19.6%
Other No Child Left Behind		8290		6,395,848.26	6,395,848.26		5,143,291.00	5,143,291.00	-19.6%
Vocational and Applied Technology Education	3500-3699	8290		468,350.00	468,350.00		440,249.00	440,249.00	-6.0%
Safe and Drug Free Schools	3700-3799	8290		750,513.31	750,513.31		337,142.00	337,142.00	-55.1%
All Other Federal Revenue	All Other	8290	0.00	6,073,980.23	6,073,980.23	0.00	1,946,577.24	1,946,577.24	-68.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	55,809,352.30	55,809,352.30	0.00	43,413,835.93	43,413,835.93	-22.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		22,523,849.00	22,523,849.00		22,686,394.80	22,686,394.80	0.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		850,000.00	850,000.00		850,000.00	850,000.00	0.0%
Economic Impact Aid	7090-7091	8311		9,992,655.00	9,992,655.00		10,726,616.00	10,726,616.00	7.3%
Spec. Ed. Transportation	7240	8311		3,217,699.00	3,217,699.00		3,217,699.00	3,217,699.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,047,300.00	0.00	7,047,300.00	7,047,300.00	0.00	7,047,300.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,157,961.00	0.00	1,157,961.00	1,929,747.00	0.00	1,929,747.00	66.7%
Lottery - Unrestricted and Instructional Materials		8560	5,699,325.98	1,119,240.00	6,818,565.98	5,658,242.00	1,119,240.00	6,777,482.00	-0.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		6,957,743.08	6,957,743.08		7,065,511.00	7,065,511.00	1.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		281,923.42	281,923.42		387,573.00	387,573.00	37.5%
Healthy Start	6240	8590		100,000.00	100,000.00		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		4,923,700.00	4,923,700.00		3,838,100.00	3,838,100.00	-22.0%
All Other State Revenue	All Other	8590	35,645,128.00	5,596,782.61	41,241,910.61	37,027,643.00	11,318,912.16	48,346,555.16	17.2%
<b>TOTAL, OTHER STATE REVENUE</b>			49,549,714.98	55,563,592.11	105,113,307.09	51,662,932.00	61,210,045.96	112,872,977.96	7.4%

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)	
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00
Sales								
Sale of Equipment/Supplies		8631	14,886.24	0.00	14,886.24	0.00	0.00	0.00
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals		8650	984,000.00	87,423.22	1,071,423.22	984,000.00	0.00	984,000.00
Interest		8660	175,613.07	0.00	175,613.07	175,613.00	0.00	175,613.00
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue		8699	997,193.70	4,587,606.70	5,584,800.40	200,000.00	117,047.00	317,047.00
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In		8781-8783	2,188,886.00	0.00	2,188,886.00	0.00	0.00	0.00
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00
From County Offices	6500	8792		0.00	0.00		0.00	0.00
From JPAs	6500	8793		0.00	0.00		0.00	0.00
ROC/P Transfers								
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00
From County Offices	6360	8792		0.00	0.00		0.00	0.00
From JPAs	6360	8793		0.00	0.00		0.00	0.00
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,360,579.01</b>	<b>4,675,029.92</b>	<b>9,035,608.93</b>	<b>1,359,613.00</b>	<b>117,047.00</b>	<b>1,476,660.00</b>
<b>TOTAL, REVENUES</b>			<b>265,075,527.31</b>	<b>125,455,206.33</b>	<b>390,530,733.64</b>	<b>265,702,560.30</b>	<b>115,418,654.09</b>	<b>381,121,214.39</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	101,921,197.57	31,167,708.42	133,088,905.99	102,196,639.00	31,687,645.33	133,884,284.33	0.6%
Certificated Pupil Support Salaries		1200	81,691.72	7,286,982.74	7,368,674.46	886,854.72	7,525,378.00	8,412,232.72	14.2%
Certificated Supervisors' and Administrators' Salaries		1300	11,443,236.06	3,788,697.80	15,231,933.86	11,080,232.00	3,362,819.00	14,443,051.00	-5.2%
Other Certificated Salaries		1900	770,787.20	9,074,859.16	9,845,646.36	1,149,426.00	6,855,262.50	8,004,688.50	-18.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>114,216,912.55</b>	<b>51,318,248.12</b>	<b>165,535,160.67</b>	<b>115,313,151.72</b>	<b>49,431,104.83</b>	<b>164,744,256.55</b>	<b>-0.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	307,324.80	8,438,939.96	8,746,264.76	34,669.00	8,437,017.25	8,471,686.25	-3.1%
Classified Support Salaries		2200	7,387,812.74	11,119,331.86	18,507,144.60	6,636,931.00	11,414,920.97	18,051,851.97	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	3,000,137.16	2,767,049.84	5,767,187.00	2,994,035.00	2,135,332.00	5,129,367.00	-11.1%
Clerical, Technical and Office Salaries		2400	11,377,062.04	2,150,763.87	13,527,825.91	12,702,729.20	2,138,268.00	14,840,997.20	9.7%
Other Classified Salaries		2900	795,905.73	1,572,521.37	2,368,427.10	752,306.56	1,252,023.00	2,004,329.56	-15.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,868,242.47</b>	<b>26,048,606.90</b>	<b>48,916,849.37</b>	<b>23,120,670.76</b>	<b>25,377,561.22</b>	<b>48,498,231.98</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	9,269,679.95	4,500,987.32	13,770,667.27	9,291,798.00	3,536,208.41	12,828,006.41	-6.8%
PERS		3201-3202	2,169,923.63	2,741,008.61	4,910,932.24	2,303,225.83	2,634,108.58	4,937,334.41	0.5%
OASDI/Medicare/Alternative		3301-3302	3,143,346.78	2,716,174.20	5,859,520.98	3,176,529.09	2,496,515.05	5,673,044.14	-3.2%
Health and Welfare Benefits		3401-3402	33,469,736.57	21,775,565.19	55,245,301.76	35,760,345.40	22,199,661.18	57,960,006.58	4.9%
Unemployment Insurance		3501-3502	2,025,639.99	1,173,453.35	3,199,093.34	164,159.20	78,573.91	242,733.11	-92.4%
Workers' Compensation		3601-3602	2,563,717.53	1,443,971.63	4,007,689.16	2,967,102.75	1,467,979.30	4,435,082.05	10.7%
OPEB, Allocated		3701-3702	10,585,595.47	7,958,557.93	18,544,153.40	12,756,447.60	8,072,525.49	20,828,973.09	12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	429,036.62	393,654.00	822,690.62	462,791.91	346,267.77	809,059.68	-1.7%
Other Employee Benefits		3901-3902	89,644.16	54,118.52	143,762.68	88,370.80	45,446.19	133,816.99	-6.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>63,746,320.70</b>	<b>42,757,490.75</b>	<b>106,503,811.45</b>	<b>66,970,770.58</b>	<b>40,877,285.88</b>	<b>107,848,056.46</b>	<b>1.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	763,819.94	69,901.16	833,721.10	1,085,969.00	1,314,462.00	2,400,431.00	187.9%
Books and Other Reference Materials		4200	23,483.17	194,774.35	218,257.52	25,400.00	163,517.00	188,917.00	-13.4%
Materials and Supplies		4300	4,440,600.44	12,469,550.54	16,910,150.98	2,673,636.86	8,531,749.93	11,205,386.79	-33.7%
Noncapitalized Equipment		4400	441,308.36	2,036,004.89	2,477,313.25	140,444.47	561,608.98	702,053.45	-71.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,669,211.91</b>	<b>14,770,230.94</b>	<b>20,439,442.85</b>	<b>3,925,450.33</b>	<b>10,571,337.91</b>	<b>14,496,788.24</b>	<b>-29.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	208,186.00	28,609,654.15	28,817,840.15	541,000.00	20,999,667.00	21,540,667.00	-25.3%
Travel and Conferences		5200	176,567.94	728,159.00	904,726.94	127,814.00	211,817.65	339,631.65	-62.5%
Dues and Memberships		5300	113,208.03	5,980.00	119,188.03	34,390.00	2,100.00	36,490.00	-69.4%
Insurance		5400 - 5450	1,887,710.00	0.00	1,887,710.00	1,887,460.00	0.00	1,887,460.00	0.0%
Operations and Housekeeping Services		5500	8,382,188.00	36,787.69	8,418,975.69	8,752,477.00	29,000.00	8,781,477.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,448,831.61	1,125,733.34	2,574,564.95	1,293,243.00	698,389.10	1,991,632.10	-22.6%
Transfers of Direct Costs		5710	(66,177.98)	89,978.31	23,800.33	2,921.00	(2,921.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(845,920.40)	61,425.05	(784,495.35)	(808,293.00)	(32,700.00)	(840,993.00)	7.2%
Professional/Consulting Services and Operating Expenditures		5800	6,419,595.11	8,485,768.67	14,905,363.78	7,597,442.00	6,764,993.83	14,362,435.83	-3.6%
Communications		5900	890,991.21	52,600.65	943,591.86	565,838.00	37,094.00	602,932.00	-36.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,615,179.52</b>	<b>39,196,086.86</b>	<b>57,811,266.38</b>	<b>19,994,292.00</b>	<b>28,707,440.58</b>	<b>48,701,732.58</b>	<b>-15.8%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	5,908.00	0.00	5,908.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	83,881.00	126,198.00	210,079.00	3,105.00	35,000.00	38,105.00	-81.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	186,831.61	112,261.04	299,092.65	78,474.00	85,709.00	164,183.00	-45.1%
Equipment Replacement		6500	5,541.00	22,489.22	28,030.22	31,040.00	16,549.22	47,589.22	69.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>282,161.61</b>	<b>260,948.26</b>	<b>543,109.87</b>	<b>112,619.00</b>	<b>137,258.22</b>	<b>249,877.22</b>	<b>-54.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	731,152.72	3,857.87	735,010.59	730,000.00	0.00	730,000.00	-0.7%
Other Debt Service - Principal		7439	1,405,300.00	29,149.87	1,434,449.87	1,395,000.00	0.00	1,395,000.00	-2.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,136,452.72</b>	<b>33,007.74</b>	<b>2,169,460.46</b>	<b>2,125,000.00</b>	<b>0.00</b>	<b>2,125,000.00</b>	<b>-2.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,099,265.72)	2,102,574.33	3,308.61	(2,095,860.00)	2,095,860.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(1,375,231.52)	0.00	(1,375,231.52)	(1,642,764.00)	0.00	(1,642,764.00)	19.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,474,497.24)</b>	<b>2,102,574.33</b>	<b>(1,371,922.91)</b>	<b>(3,738,624.00)</b>	<b>2,095,860.00</b>	<b>(1,642,764.00)</b>	<b>19.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>224,059,984.24</b>	<b>176,487,193.90</b>	<b>400,547,178.14</b>	<b>227,823,330.39</b>	<b>157,197,848.64</b>	<b>385,021,179.03</b>	<b>-3.9%</b>

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	710,568.00	0.00	710,568.00	1,617,168.00	0.00	1,617,168.00	127.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>710,568.00</b>	<b>0.00</b>	<b>710,568.00</b>	<b>1,617,168.00</b>	<b>0.00</b>	<b>1,617,168.00</b>	<b>127.6%</b>
<b>INTERFUND TRANSFERS OUT</b>									
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(42,896,157.88)	42,896,157.88	0.00	(41,379,189.40)	41,379,189.40	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(42,896,157.88)</b>	<b>42,896,157.88</b>	<b>0.00</b>	<b>(41,379,189.40)</b>	<b>41,379,189.40</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(42,185,589.88)</b>	<b>42,896,157.88</b>	<b>710,568.00</b>	<b>(39,762,021.40)</b>	<b>41,379,189.40</b>	<b>1,617,168.00</b>	<b>127.6%</b>

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	211,165,233.32	9,407,232.00	220,572,465.32	212,680,015.30	10,677,725.20	223,357,740.50	7.0%
2) Federal Revenue		8100-8299	0.00	55,809,352.30	55,809,352.30	0.00	43,413,835.93	43,413,835.93	-22.2%
3) Other State Revenue		8300-8599	49,549,714.98	55,563,592.11	105,113,307.09	51,662,932.00	61,210,045.96	112,872,977.96	7.4%
4) Other Local Revenue		8600-8799	4,360,579.01	4,675,029.92	9,035,608.93	1,359,613.00	117,047.00	1,476,660.00	-83.7%
5) TOTAL, REVENUES			265,075,527.31	125,455,206.33	390,530,733.64	265,702,560.30	115,418,654.09	381,121,214.39	0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		152,675,424.31	104,891,306.82	257,566,731.13	152,860,795.04	96,214,928.05	249,075,723.09	-3.3%
2) Instruction - Related Services	2000-2999		28,896,356.54	25,639,696.18	54,536,052.72	31,046,496.43	16,891,972.34	47,938,468.77	-12.1%
3) Pupil Services	3000-3999		1,975,251.16	32,242,296.41	34,217,547.57	2,123,694.04	31,970,052.14	34,093,746.18	-0.4%
4) Ancillary Services	4000-4999		1,613,470.67	121,116.43	1,734,587.10	1,886,512.00	142,795.00	2,029,307.00	17.0%
5) Community Services	5000-5999		11,057.00	0.00	11,057.00	6,806.00	0.00	6,806.00	-38.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		13,440,749.46	2,546,048.99	15,986,798.45	13,205,943.00	2,096,860.00	15,302,803.00	-4.3%
8) Plant Services	8000-8999		23,311,222.38	11,013,721.33	34,324,943.71	24,568,083.88	9,881,241.11	34,449,324.99	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,136,452.72	33,007.74	2,169,460.46	2,125,000.00	0.00	2,125,000.00	-2.0%
10) TOTAL, EXPENDITURES			224,059,984.24	176,487,193.90	400,547,178.14	227,823,330.39	157,197,848.64	385,021,179.03	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			41,015,543.07	(51,031,987.57)	(10,016,444.50)	37,879,229.91	(41,779,194.55)	(3,899,964.64)	-61.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	710,568.00	0.00	710,568.00	1,617,168.00	0.00	1,617,168.00	127.6%
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	(42,896,157.88)	42,896,157.88	0.00	(41,379,189.40)	41,379,189.40	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,185,589.88)	42,896,157.88	710,568.00	(39,762,021.40)	41,379,189.40	1,617,168.00	127.6%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,170,046.81)	(8,135,829.69)	(9,305,876.50)	(1,882,791.49)	(400,005.15)	(2,282,796.64)	-75.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,577,660.30	8,535,834.84	21,113,495.14	11,407,613.49	400,005.15	11,807,618.64	-44.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,577,660.30	8,535,834.84	21,113,495.14	11,407,613.49	400,005.15	11,807,618.64	-44.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,577,660.30	8,535,834.84	21,113,495.14	11,407,613.49	400,005.15	11,807,618.64	-44.1%
2) Ending Balance, June 30 (E + F1e)			11,407,613.49	400,005.15	11,807,618.64	9,524,822.00	0.00	9,524,822.00	-19.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	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	400,005.15	400,005.15	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,882,791.72	0.00	1,882,791.72	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,979,821.77	0.00	8,979,821.77	8,979,822.00	0.00	8,979,822.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	400,005.15	0.00
Total, Restricted Balance		400,005.15	0.00

## **SPECIAL REVENUE FUNDS**

### **Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	8,997,251.00	9,349,591.00	3.9%
2) Federal Revenue		8100-8299	251,917.17	165,262.00	-34.4%
3) Other State Revenue		8300-8599	1,917,595.00	1,554,212.00	-18.9%
4) Other Local Revenue		8600-8799	121,425.58	0.00	-100.0%
5) TOTAL REVENUES			11,288,188.75	11,069,065.00	-1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,007,137.04	5,191,939.00	3.7%
2) Classified Salaries		2000-2999	707,522.00	634,485.00	-10.3%
3) Employee Benefits		3000-3999	2,911,080.00	3,073,113.00	5.6%
4) Books and Supplies		4000-4999	800,170.52	136,604.00	-82.9%
5) Services and Other Operating Expenditures		5000-5999	1,134,649.35	1,032,295.00	-9.0%
6) Capital Outlay		6000-6999	87,799.75	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			10,648,358.66	10,068,436.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			639,830.09	1,000,629.00	56.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	710,568.00	776,168.00	9.2%
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			(710,568.00)	(776,168.00)	9.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(70,737.91)	224,461.00	-417.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	881,772.69	811,034.78	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			881,772.69	811,034.78	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			881,772.69	811,034.78	-8.0%
2) Ending Balance, June 30 (E + F1e)			811,034.78	1,035,495.78	27.7%
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			131,527.99	131,527.99	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	679,506.79	903,967.79	33.0%
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	0.00	1,311,892.00	New
Charter Schools General Purpose Entitlement - State Aid		8015	7,022,896.00	8,037,699.00	14.4%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,974,355.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>8,997,251.00</b>	<b>9,349,591.00</b>	<b>3.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
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	251,917.17	165,262.00	-34.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>251,917.17</b>	<b>165,262.00</b>	<b>-34.4%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
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%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	299,880.00	299,880.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	218,489.00	0.00	-100.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,399,226.00	1,254,332.00	-10.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,917,595.00</b>	<b>1,554,212.00</b>	<b>-18.9%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	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					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	121,425.58	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			121,425.58	0.00	-100.0%
<b>TOTAL, REVENUES</b>			11,288,188.75	11,069,065.00	-1.9%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,391,108.04	4,565,648.00	4.0%
Certificated Pupil Support Salaries		1200	60,622.00	61,338.00	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	538,227.00	520,499.00	-3.3%
Other Certificated Salaries		1900	17,180.00	44,454.00	158.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,007,137.04</b>	<b>5,191,939.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	12,427.00	19,003.00	52.9%
Classified Support Salaries		2200	319,395.00	277,668.00	-13.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	326,827.00	326,642.00	-0.1%
Other Classified Salaries		2900	48,873.00	11,172.00	-77.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>707,522.00</b>	<b>634,485.00</b>	<b>-10.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	410,521.00	403,591.00	-1.7%
PERS		3201-3202	71,901.00	67,569.00	-6.0%
OASDI/Medicare/Alternative		3301-3302	123,966.00	119,477.00	-3.6%
Health and Welfare Benefits		3401-3402	1,590,885.00	1,688,857.00	6.2%
Unemployment Insurance		3501-3502	89,858.00	88,971.00	-1.0%
Workers' Compensation		3601-3602	106,496.00	122,137.00	14.7%
OPEB, Allocated		3701-3702	513,804.00	578,946.00	12.7%
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	3,649.00	3,565.00	-2.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,911,080.00</b>	<b>3,073,113.00</b>	<b>5.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	97,923.66	23,536.00	-76.0%
Books and Other Reference Materials		4200	3,155.00	0.00	-100.0%
Materials and Supplies		4300	697,138.86	91,080.00	-86.9%
Noncapitalized Equipment		4400	1,953.00	21,988.00	1025.9%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>800,170.52</b>	<b>136,604.00</b>	<b>-82.9%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,700.00	0.00	-100.0%
Dues and Memberships		5300	3,206.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	195,776.00	224,270.00	14.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,136.95	31,808.00	-14.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	792,280.57	739,843.00	-6.6%
Professional/Consulting Services and Operating Expenditures		5800	65,178.83	24,309.00	-62.7%
Communications		5900	18,371.00	12,065.00	-34.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,134,649.35</b>	<b>1,032,295.00</b>	<b>-9.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	15,028.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,771.75	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>87,799.75</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,648,358.66</b>	<b>10,068,436.00</b>	<b>-5.4%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	710,568.00	776,168.00	9.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			710,568.00	776,168.00	9.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)					
			(710,568.00)	(776,168.00)	9.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	8,997,251.00	9,349,591.00	3.9%
2) Federal Revenue		8100-8299	251,917.17	165,262.00	-34.4%
3) Other State Revenue		8300-8599	1,917,595.00	1,554,212.00	-18.9%
4) Other Local Revenue		8600-8799	121,425.58	0.00	-100.0%
5) TOTAL, REVENUES			11,288,188.75	11,069,065.00	-1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		7,520,352.84	7,121,510.00	-5.3%
2) Instruction - Related Services	2000-2999		1,409,659.88	1,398,747.00	-0.8%
3) Pupil Services	3000-3999		204,419.00	177,841.00	-13.0%
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		464,077.00	439,186.00	-5.4%
8) Plant Services	8000-8999		1,049,849.94	931,152.00	-11.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,648,358.66	10,068,436.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			639,830.09	1,000,629.00	56.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	710,568.00	776,168.00	9.2%
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			(710,568.00)	(776,168.00)	9.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(70,737.91)	224,461.00	-417.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	881,772.69	811,034.78	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			881,772.69	811,034.78	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			881,772.69	811,034.78	-8.0%
2) Ending Balance, June 30 (E + F1e)			811,034.78	1,035,495.78	27.7%
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			131,527.99	131,527.99	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	679,506.79	903,967.79	33.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
5640	Medi-Cal Billing Option	1,264.34	1,264.34
9010	Other Restricted Local	130,263.65	130,263.65
Total, Restricted Balance		<u>131,527.99</u>	<u>131,527.99</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,591,973.79	1,017,752.00	-36.1%
3) Other State Revenue		8300-8599	362,384.00	111,000.00	-69.4%
4) Other Local Revenue		8600-8799	4,357,854.00	4,405,000.00	1.1%
5) TOTAL, REVENUES			6,312,211.79	5,533,752.00	-12.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,177,205.46	2,072,615.23	-4.8%
2) Classified Salaries		2000-2999	1,345,863.28	1,309,877.55	-2.7%
3) Employee Benefits		3000-3999	1,998,677.95	1,939,612.22	-3.0%
4) Books and Supplies		4000-4999	394,662.72	257,776.00	-34.7%
5) Services and Other Operating Expenditures		5000-5999	689,785.26	431,028.00	-37.5%
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	20,168.84	22,843.00	13.3%
9) TOTAL, EXPENDITURES			6,626,363.51	6,033,752.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(314,151.72)	(500,000.00)	59.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	841,000.00	New
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	(841,000.00)	New



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(314,151.72)	(1,341,000.00)	326.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,905,516.58	1,591,364.86	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,905,516.58	1,591,364.86	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,905,516.58	1,591,364.86	-16.5%
2) Ending Balance, June 30 (E + F1e)			1,591,364.86	250,364.86	-84.3%
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			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	1,591,364.86	250,364.86	-84.3%
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	77,509.00	55,000.00	-29.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,514,464.79	962,752.00	-36.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,591,973.79</b>	<b>1,017,752.00</b>	<b>-36.1%</b>
<b>OTHER STATE REVENUE</b>					
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	362,384.00	111,000.00	-69.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>362,384.00</b>	<b>111,000.00</b>	<b>-69.4%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	2,700,831.00	3,105,000.00	15.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,657,023.00	1,300,000.00	-21.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,357,854.00</b>	<b>4,405,000.00</b>	<b>1.1%</b>
<b>TOTAL, REVENUES</b>			<b>6,312,211.79</b>	<b>5,533,752.00</b>	<b>-12.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,851,791.74	1,736,894.23	-6.2%
Certificated Pupil Support Salaries		1200	95,546.00	95,546.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	229,867.72	240,175.00	4.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,177,205.46</b>	<b>2,072,615.23</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	243,393.10	245,896.00	1.0%
Classified Support Salaries		2200	499,572.39	496,339.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	75,486.68	77,300.00	2.4%
Clerical, Technical and Office Salaries		2400	442,864.81	412,942.55	-6.8%
Other Classified Salaries		2900	84,546.30	77,400.00	-8.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,345,863.28</b>	<b>1,309,877.55</b>	<b>-2.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	173,213.43	167,387.00	-3.4%
PERS		3201-3202	151,980.93	154,475.00	1.6%
OASDI/Medicare/Alternative		3301-3302	143,144.96	145,559.00	1.7%
Health and Welfare Benefits		3401-3402	1,032,877.86	1,020,133.00	-1.2%
Unemployment Insurance		3501-3502	55,936.61	2,082.22	-96.3%
Workers' Compensation		3601-3602	68,626.52	72,509.00	5.7%
OPEB, Allocated		3701-3702	354,128.08	358,811.00	1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,536.80	16,521.00	-0.1%
Other Employee Benefits		3901-3902	2,232.76	2,135.00	-4.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,998,677.95</b>	<b>1,939,612.22</b>	<b>-3.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	342,666.47	257,776.00	-24.8%
Noncapitalized Equipment		4400	51,996.25	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>394,662.72</b>	<b>257,776.00</b>	<b>-34.7%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	227,615.02	0.00	-100.0%
Travel and Conferences		5200	4,202.37	1,228.00	-70.8%
Dues and Memberships		5300	145.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	174,756.29	247,000.00	41.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,378.95	68,500.00	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	513.09	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	210,374.54	106,300.00	-49.5%
Communications		5900	1,800.00	8,000.00	344.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>689,785.26</b>	<b>431,028.00</b>	<b>-37.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	20,168.84	22,843.00	13.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			20,168.84	22,843.00	13.3%
<b>TOTAL, EXPENDITURES</b>			6,626,363.51	6,033,752.00	-8.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	841,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	841,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	(841,000.00)	New



Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,591,973.79	1,017,752.00	-36.1%
3) Other State Revenue		8300-8599	362,384.00	111,000.00	-69.4%
4) Other Local Revenue		8600-8799	4,357,854.00	4,405,000.00	1.1%
5) TOTAL, REVENUES			6,312,211.79	5,533,752.00	-12.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,961,702.14	3,478,059.00	-12.2%
2) Instruction - Related Services	2000-2999		1,460,073.87	1,311,891.00	-10.1%
3) Pupil Services	3000-3999		678,597.56	688,100.00	1.4%
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		20,168.84	22,843.00	13.3%
8) Plant Services	8000-8999		505,821.10	532,859.00	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,626,363.51	6,033,752.00	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(314,151.72)	(500,000.00)	59.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	841,000.00	New
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	(841,000.00)	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(314,151.72)	(1,341,000.00)	326.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,905,516.58	1,591,364.86	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,905,516.58	1,591,364.86	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,905,516.58	1,591,364.86	-16.5%
2) Ending Balance, June 30 (E + F1e)			1,591,364.86	250,364.86	-84.3%
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	1,591,364.86	250,364.86	-84.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
<hr/>			
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,189,298.44	10,353,508.00	-7.5%
3) Other State Revenue		8300-8599	5,200,811.54	4,858,136.00	-6.6%
4) Other Local Revenue		8600-8799	2,389,495.63	2,379,890.00	-0.4%
5) TOTAL, REVENUES			18,779,605.61	17,591,534.00	-6.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,894,994.70	5,865,036.79	-0.5%
2) Classified Salaries		2000-2999	4,711,805.69	3,976,441.98	-15.6%
3) Employee Benefits		3000-3999	6,816,121.46	6,270,579.48	-8.0%
4) Books and Supplies		4000-4999	1,004,092.96	495,256.75	-50.7%
5) Services and Other Operating Expenditures		5000-5999	627,923.68	395,798.00	-37.0%
6) Capital Outlay		6000-6999	9,911.00	7,500.00	-24.3%
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	477,376.22	580,921.00	21.7%
9) TOTAL, EXPENDITURES			19,542,225.71	17,591,534.00	-10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(762,620.10)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	796,988.00	0.00	-100.0%
b) Transfers Out		7600-7629	796,988.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(762,620.10)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,888,896.66	1,126,276.56	-40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,896.66	1,126,276.56	-40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,896.66	1,126,276.56	-40.4%
2) Ending Balance, June 30 (E + F1e)			1,126,276.56	1,126,276.56	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			69,031.00	69,031.00	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	1,057,245.56	1,057,245.56	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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,189,298.44	10,353,508.00	-7.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,189,298.44</b>	<b>10,353,508.00</b>	<b>-7.5%</b>
<b>OTHER STATE REVENUE</b>					
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	4,843,136.00	4,843,136.00	0.0%
All Other State Revenue	All Other	8590	357,675.54	15,000.00	-95.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,200,811.54</b>	<b>4,858,136.00</b>	<b>-6.6%</b>
<b>OTHER LOCAL REVENUE</b>					
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	1,179,892.00	1,179,890.00	0.0%
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	1,209,603.63	1,200,000.00	-0.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,389,495.63</b>	<b>2,379,890.00</b>	<b>-0.4%</b>
<b>TOTAL, REVENUES</b>			<b>18,779,605.61</b>	<b>17,591,534.00</b>	<b>-6.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,560,237.18	4,501,436.79	-1.3%
Certificated Pupil Support Salaries		1200	533,202.44	476,811.00	-10.6%
Certificated Supervisors' and Administrators' Salaries		1300	771,567.39	886,789.00	14.9%
Other Certificated Salaries		1900	29,987.69	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,894,994.70</b>	<b>5,865,036.79</b>	<b>-0.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,250,015.17	2,071,725.98	-7.9%
Classified Support Salaries		2200	736,946.25	242,425.00	-67.1%
Classified Supervisors' and Administrators' Salaries		2300	182,605.44	109,195.00	-40.2%
Clerical, Technical and Office Salaries		2400	883,342.26	851,507.00	-3.6%
Other Classified Salaries		2900	658,896.57	701,589.00	6.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,711,805.69</b>	<b>3,976,441.98</b>	<b>-15.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	487,718.98	464,658.75	-4.7%
PERS		3201-3202	479,437.14	441,413.55	-7.9%
OASDI/Medicare/Alternative		3301-3302	467,939.79	428,621.51	-8.4%
Health and Welfare Benefits		3401-3402	3,668,621.86	3,439,856.16	-6.2%
Unemployment Insurance		3501-3502	170,258.78	6,063.78	-96.4%
Workers' Compensation		3601-3602	205,462.10	201,409.39	-2.0%
OPEB, Allocated		3701-3702	1,295,682.50	1,244,469.51	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	32,687.02	36,120.32	10.5%
Other Employee Benefits		3901-3902	8,313.29	7,966.51	-4.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,816,121.46</b>	<b>6,270,579.48</b>	<b>-8.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	998,554.48	487,756.75	-51.2%
Noncapitalized Equipment		4400	5,538.48	7,500.00	35.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,004,092.96</b>	<b>495,256.75</b>	<b>-50.7%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	92,867.09	62,750.00	-32.4%
Dues and Memberships		5300	3,911.52	1,000.00	-74.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,391.00	13,500.00	-22.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,406.15	29,600.00	-83.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	84,893.41	67,150.00	-20.9%
Professional/Consulting Services and Operating Expenditures		5800	227,654.82	204,278.00	-10.3%
Communications		5900	20,799.69	17,520.00	-15.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>627,923.68</b>	<b>395,798.00</b>	<b>-37.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,911.00	7,500.00	-24.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,911.00</b>	<b>7,500.00</b>	<b>-24.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	477,376.22	580,921.00	21.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>477,376.22</b>	<b>580,921.00</b>	<b>21.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>19,542,225.71</b>	<b>17,591,534.00</b>	<b>-10.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	796,988.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			796,988.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	796,988.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			796,988.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,189,298.44	10,353,508.00	-7.5%
3) Other State Revenue		8300-8599	5,200,811.54	4,858,136.00	-6.6%
4) Other Local Revenue		8600-8799	2,389,495.63	2,379,890.00	-0.4%
5) TOTAL, REVENUES			18,779,605.61	17,591,534.00	-6.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		12,454,319.28	11,347,590.57	-8.9%
2) Instruction - Related Services	2000-2999		3,368,228.69	3,063,553.36	-9.0%
3) Pupil Services	3000-3999		2,026,853.76	2,033,267.37	0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		68,394.00	68,394.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		477,376.22	580,921.00	21.7%
8) Plant Services	8000-8999		1,147,053.76	497,807.70	-56.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,542,225.71	17,591,534.00	-10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(762,620.10)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	796,988.00	0.00	-100.0%
b) Transfers Out		7600-7629	796,988.00	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(762,620.10)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,888,896.66	1,126,276.56	-40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,896.66	1,126,276.56	-40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,896.66	1,126,276.56	-40.4%
2) Ending Balance, June 30 (E + F1e)			1,126,276.56	1,126,276.56	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			69,031.00	69,031.00	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	1,057,245.56	1,057,245.56	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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
6130	Child Development: Center-Based Reserve Account	69,031.00	69,031.00
Total, Restricted Balance		69,031.00	69,031.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,355,787.00	18,284,413.00	5.4%
3) Other State Revenue		8300-8599	1,410,000.00	1,198,250.00	-15.0%
4) Other Local Revenue		8600-8799	1,442,564.00	1,253,775.00	-13.1%
5) TOTAL, REVENUES			20,208,351.00	20,736,438.00	2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,700,016.59	6,016,126.76	-10.2%
3) Employee Benefits		3000-3999	3,694,571.05	3,618,484.24	-2.1%
4) Books and Supplies		4000-4999	9,351,310.45	9,580,577.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	356,987.20	257,250.00	-27.9%
6) Capital Outlay		6000-6999	472,643.98	225,000.00	-52.4%
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	877,686.46	1,039,000.00	18.4%
9) TOTAL, EXPENDITURES			21,453,215.73	20,736,438.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,244,864.73)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,244,864.73)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,692,781.89	4,447,917.16	-21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,692,781.89	4,447,917.16	-21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,692,781.89	4,447,917.16	-21.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	224,495.89	224,495.89	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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	17,355,787.00	18,284,413.00	5.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>17,355,787.00</b>	<b>18,284,413.00</b>	<b>5.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,410,000.00	1,198,250.00	-15.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,410,000.00</b>	<b>1,198,250.00</b>	<b>-15.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,065,000.00	1,027,025.00	-3.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	3,750.00	87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	375,564.00	223,000.00	-40.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,442,564.00</b>	<b>1,253,775.00</b>	<b>-13.1%</b>
<b>TOTAL, REVENUES</b>			<b>20,208,351.00</b>	<b>20,736,438.00</b>	<b>2.6%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	6,060,754.00	5,481,726.76	-9.6%
Classified Supervisors' and Administrators' Salaries		2300	439,773.00	347,984.00	-20.9%
Clerical, Technical and Office Salaries		2400	189,068.00	186,416.00	-1.4%
Other Classified Salaries		2900	10,421.59	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,700,016.59</b>	<b>6,016,126.76</b>	<b>-10.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,883.00	0.00	-100.0%
PERS		3201-3202	528,541.47	493,996.00	-6.5%
OASDI/Medicare/Alternative		3301-3302	478,145.27	436,292.00	-8.8%
Health and Welfare Benefits		3401-3402	1,696,085.00	1,703,838.00	0.5%
Unemployment Insurance		3501-3502	92,537.55	3,712.24	-96.0%
Workers' Compensation		3601-3602	119,596.76	109,415.00	-8.5%
OPEB, Allocated		3701-3702	768,393.00	866,768.00	12.8%
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	4,389.00	4,463.00	1.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,694,571.05</b>	<b>3,618,484.24</b>	<b>-2.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,013,661.62	1,076,000.00	6.1%
Noncapitalized Equipment		4400	305,195.30	100,000.00	-67.2%
Food		4700	8,032,453.53	8,404,577.00	4.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,351,310.45</b>	<b>9,580,577.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	70,000.00	0.00	-100.0%
Travel and Conferences		5200	12,200.00	12,750.00	4.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,305.00	79,000.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(66,444.50)	30,000.00	-145.2%
Professional/Consulting Services and Operating Expenditures		5800	242,426.70	115,000.00	-52.6%
Communications		5900	13,500.00	20,500.00	51.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>356,987.20</b>	<b>257,250.00</b>	<b>-27.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	472,643.98	225,000.00	-52.4%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>472,643.98</b>	<b>225,000.00</b>	<b>-52.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	877,686.46	1,039,000.00	18.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>877,686.46</b>	<b>1,039,000.00</b>	<b>18.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,453,215.73</b>	<b>20,736,438.00</b>	<b>-3.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,355,787.00	18,284,413.00	5.4%
3) Other State Revenue		8300-8599	1,410,000.00	1,198,250.00	-15.0%
4) Other Local Revenue		8600-8799	1,442,564.00	1,253,775.00	-13.1%
5) TOTAL, REVENUES			20,208,351.00	20,736,438.00	2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		20,411,046.27	19,697,438.00	-3.5%
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		158,598.00	0.00	-100.0%
7) General Administration	7000-7999		877,686.46	1,039,000.00	18.4%
8) Plant Services	8000-8999		5,885.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,453,215.73	20,736,438.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,244,864.73)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,244,864.73)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,692,781.89	4,447,917.16	-21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,692,781.89	4,447,917.16	-21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,692,781.89	4,447,917.16	-21.9%
2) Ending Balance, June 30 (E + F1e)			4,447,917.16	4,447,917.16	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			4,223,421.27	4,223,421.27	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	224,495.89	224,495.89	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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,660,301.47	3,660,301.47
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	55,470.75	55,470.75
5330	Child Nutrition: Summer Food Service Program Operations	507,649.05	507,649.05
Total, Restricted Balance		4,223,421.27	4,223,421.27

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	377.00	0.00	-100.0%
5) TOTAL, REVENUES			377.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,422.20	0.00	-100.0%
3) Employee Benefits		3000-3999	2,703.97	0.00	-100.0%
4) Books and Supplies		4000-4999	8,402.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	46,435.14	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,963.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(60,586.66)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,586.66)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,586.66	31,000.00	-66.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,586.66	31,000.00	-66.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,586.66	31,000.00	-66.2%
2) Ending Balance, June 30 (E + F1e)			31,000.00	31,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31,000.00	31,000.00	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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	377.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			377.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			377.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,422.20	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,422.20</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	703.97	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,000.00	0.00	-100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,703.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,202.59	0.00	-100.0%
Noncapitalized Equipment		4400	1,199.76	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,402.35</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,435.14	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>46,435.14</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,963.66</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	377.00	0.00	-100.0%
5) TOTAL, REVENUES			377.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		60,963.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,963.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(60,586.66)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,586.66)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,586.66	31,000.00	-66.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,586.66	31,000.00	-66.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,586.66	31,000.00	-66.2%
2) Ending Balance, June 30 (E + F1e)			31,000.00	31,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	31,000.00	31,000.00	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%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
Total, Restricted Balance		0.00	0.00

# CAPITAL PROJECTS FUNDS

## Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, Capital Facilities Funds, and Capital Project for Blended Component Units.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	80,486.73	0.00	-100.0%
5) TOTAL, REVENUES			80,486.73	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	361,451.03	333,979.25	-7.6%
3) Employee Benefits		3000-3999	77,860.88	127,768.75	64.1%
4) Books and Supplies		4000-4999	478,459.98	2,050,000.00	328.5%
5) Services and Other Operating Expenditures		5000-5999	173,090.76	3,334,000.00	1826.2%
6) Capital Outlay		6000-6999	12,533,958.83	26,272,863.00	109.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,803.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,651,625.26	32,118,611.00	135.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,571,138.53)	(32,118,611.00)	136.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,152,198.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	22,119,091.00	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			4,152,198.00	22,119,091.00	432.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,418,940.53)	(9,999,520.00)	6.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,545,030.11	14,126,089.58	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,545,030.11	14,126,089.58	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,545,030.11	14,126,089.58	-40.0%
2) Ending Balance, June 30 (E + F1e)			14,126,089.58	4,126,569.58	-70.8%
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			102.04	102.04	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	14,125,987.54	4,126,467.54	-70.8%
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	80,486.73	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,486.73</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>80,486.73</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	109,288.97	4,765.25	-95.6%
Classified Supervisors' and Administrators' Salaries		2300	252,162.06	202,947.00	-19.5%
Clerical, Technical and Office Salaries		2400	0.00	126,267.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>361,451.03</b>	<b>333,979.25</b>	<b>-7.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,420.36	37,586.00	19.6%
OASDI/Medicare/Alternative		3301-3302	21,256.56	23,092.00	8.6%
Health and Welfare Benefits		3401-3402	0.00	32,460.00	New
Unemployment Insurance		3501-3502	4,464.35	205.75	-95.4%
Workers' Compensation		3601-3602	5,405.67	7,276.00	34.6%
OPEB, Allocated		3701-3702	9,618.00	21,484.00	123.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,155.94	5,277.00	2.3%
Other Employee Benefits		3901-3902	540.00	388.00	-28.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>77,860.88</b>	<b>127,768.75</b>	<b>64.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	287,899.69	2,050,000.00	612.1%
Noncapitalized Equipment		4400	190,560.29	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>478,459.98</b>	<b>2,050,000.00</b>	<b>328.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	374.49	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,211.27	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	149,505.00	3,334,000.00	2130.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			173,090.76	3,334,000.00	1826.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	26,731.68	0.00	-100.0%
Land Improvements		6170	1,589,312.65	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,823,279.35	25,272,863.00	133.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	70,804.95	1,000,000.00	1312.3%
Equipment Replacement		6500	23,830.20	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			12,533,958.83	26,272,863.00	109.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	26,803.78	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			26,803.78	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			13,651,625.26	32,118,611.00	135.3%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,152,198.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			4,152,198.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	22,119,091.00	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>22,119,091.00</b>	<b>New</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>4,152,198.00</b>	<b>22,119,091.00</b>	<b>432.7%</b>

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	80,486.73	0.00	-100.0%
5) TOTAL, REVENUES			80,486.73	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		13,624,821.48	32,118,611.00	135.7%
9) Other Outgo	9000-9999	Except 7600-7699	26,803.78	0.00	-100.0%
10) TOTAL, EXPENDITURES			13,651,625.26	32,118,611.00	135.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(13,571,138.53)	(32,118,611.00)	136.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,152,198.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	22,119,091.00	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			4,152,198.00	22,119,091.00	432.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,418,940.53)	(9,999,520.00)	6.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,545,030.11	14,126,089.58	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,545,030.11	14,126,089.58	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,545,030.11	14,126,089.58	-40.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	14,125,987.54	4,126,467.54	-70.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
7810	Other Restricted State	17.54	17.54
9010	Other Restricted Local	84.50	84.50
Total, Restricted Balance		102.04	102.04

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,084,055.00	2,405,000.00	-22.0%
5) TOTAL, REVENUES			3,084,055.00	2,405,000.00	-22.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	3,000.00	0.00	-100.0%
4) Books and Supplies		4000-4999	83,524.04	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	62,510.64	0.00	-100.0%
6) Capital Outlay		6000-6999	3,472,019.52	3,100,000.00	-10.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,038,054.20	5,505,000.00	-8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,953,999.20)	(3,100,000.00)	4.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,953,999.20)	(3,100,000.00)	4.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,053,999.20	3,100,000.00	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,053,999.20	3,100,000.00	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,053,999.20	3,100,000.00	-48.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,100,000.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	679,055.00	0.00	-100.0%
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	20,082.00	20,082.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,384,918.00	2,384,918.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,084,055.00</b>	<b>2,405,000.00</b>	<b>-22.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,084,055.00</b>	<b>2,405,000.00</b>	<b>-22.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,000.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>12,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,000.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,000.00	0.00	-100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	71,571.69	0.00	-100.0%
Noncapitalized Equipment		4400	11,952.35	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>83,524.04</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	62,510.64	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>62,510.64</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,472,019.52	3,100,000.00	-10.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,472,019.52</b>	<b>3,100,000.00</b>	<b>-10.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,405,000.00	2,405,000.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,405,000.00</b>	<b>2,405,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,038,054.20</b>	<b>5,505,000.00</b>	<b>-8.8%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,084,055.00	2,405,000.00	-22.0%
5) TOTAL, REVENUES			3,084,055.00	2,405,000.00	-22.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,633,054.20	3,100,000.00	-14.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,405,000.00	2,405,000.00	0.0%
10) TOTAL, EXPENDITURES			6,038,054.20	5,505,000.00	-8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,953,999.20)	(3,100,000.00)	4.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,953,999.20)	(3,100,000.00)	4.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,053,999.20	3,100,000.00	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,053,999.20	3,100,000.00	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,053,999.20	3,100,000.00	-48.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,100,000.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,152,198.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,152,198.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,152,198.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,152,198.00	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			(4,152,198.00)	0.00	-100.0%



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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	4,152,198.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,152,198.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>Other Local Revenue</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,152,198.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,152,198.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			4,152,198.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(4,152,198.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,152,198.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,152,198.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,152,198.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,152,198.00	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			(4,152,198.00)	0.00	-100.0%



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

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,205,752.00	0.00	-100.0%
5) TOTAL, REVENUES			1,205,752.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	2,206.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	32,197.87	0.00	-100.0%
6) Capital Outlay		6000-6999	193,765.97	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			228,169.97	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			977,582.03	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			977,582.03	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,581,396.97	11,558,979.00	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,581,396.97	11,558,979.00	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,581,396.97	11,558,979.00	9.2%
2) Ending Balance, June 30 (E + F1e)			11,558,979.00	11,558,979.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	11,558,979.00	11,558,979.00	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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,195,302.00	0.00	-100.0%
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	10,450.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,205,752.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,205,752.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,206.13	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,206.13</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	32,197.87	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,197.87</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,130.82	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	177,635.15	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>193,765.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>228,169.97</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	1,205,752.00	0.00	-100.0%
5) TOTAL, REVENUES			1,205,752.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		228,169.97	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			228,169.97	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			977,582.03	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			977,582.03	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,581,396.97	11,558,979.00	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,581,396.97	11,558,979.00	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,581,396.97	11,558,979.00	9.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			11,558,979.00	11,558,979.00	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			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	11,558,979.00	11,558,979.00	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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

## DEBT SERVICE FUNDS

### Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption and Tax Override Funds.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	501,206.00	501,206.00	0.0%
4) Other Local Revenue		8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%
<b>B. EXPENDITURES</b>					
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	8,944,295.00	8,944,295.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,944,295.00	8,944,295.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(829,123.00)	(829,123.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(829,123.00)	(829,123.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,137,386.00	10,308,263.00	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,137,386.00	10,308,263.00	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,137,386.00	10,308,263.00	-7.4%
2) Ending Balance, June 30 (E + F1e)			10,308,263.00	9,479,140.00	-8.0%
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	10,308,263.00	9,479,140.00	-8.0%
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	200,671.00	200,671.00	0.0%
Other Subventions/In-Lieu Taxes		8572	300,535.00	300,535.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			501,206.00	501,206.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,123,076.00	7,123,076.00	0.0%
Unsecured Roll		8612	490,890.00	490,890.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,613,966.00	7,613,966.00	0.0%
<b>TOTAL, REVENUES</b>			8,115,172.00	8,115,172.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	3,945,220.00	3,945,220.00	0.0%
Other Debt Service - Principal		7439	4,999,075.00	4,999,075.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,944,295.00</b>	<b>8,944,295.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>8,944,295.00</b>	<b>8,944,295.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	501,206.00	501,206.00	0.0%
4) Other Local Revenue		8600-8799	7,613,966.00	7,613,966.00	0.0%
5) TOTAL, REVENUES			8,115,172.00	8,115,172.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	8,944,295.00	8,944,295.00	0.0%
10) TOTAL, EXPENDITURES			8,944,295.00	8,944,295.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(829,123.00)	(829,123.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(829,123.00)	(829,123.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,137,386.00	10,308,263.00	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,137,386.00	10,308,263.00	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,137,386.00	10,308,263.00	-7.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			10,308,263.00	9,479,140.00	-8.0%
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			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	10,308,263.00	9,479,140.00	-8.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Estimated Actuals</u>	<u>2013-14 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	497,893.84	0.00	-100.0%
5) TOTAL, REVENUES			497,893.84	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	718,215.00	683,215.00	-4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			718,215.00	683,215.00	-4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(220,321.16)	(683,215.00)	210.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(220,321.16)	(683,215.00)	210.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,487,311.80	3,266,990.64	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,487,311.80	3,266,990.64	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,487,311.80	3,266,990.64	-6.3%
2) Ending Balance, June 30 (E + F1e)			3,266,990.64	2,583,775.64	-20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,266,990.64	2,583,775.64	-20.9%
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	497,893.84	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			497,893.84	0.00	-100.0%
<b>TOTAL, REVENUES</b>			497,893.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	83,215.00	83,215.00	0.0%
Other Debt Service - Principal		7439	635,000.00	600,000.00	-5.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>718,215.00</b>	<b>683,215.00</b>	<b>-4.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>718,215.00</b>	<b>683,215.00</b>	<b>-4.9%</b>

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	497,893.84	0.00	-100.0%
5) TOTAL, REVENUES			497,893.84	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	718,215.00	683,215.00	-4.9%
10) TOTAL, EXPENDITURES			718,215.00	683,215.00	-4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(220,321.16)	(683,215.00)	210.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(220,321.16)	(683,215.00)	210.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,487,311.80	3,266,990.64	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,487,311.80	3,266,990.64	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,487,311.80	3,266,990.64	-6.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			3,266,990.64	2,583,775.64	-20.9%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,266,990.64	2,583,775.64	-20.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,757.00	163,757.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e)			163,757.00	163,757.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	163,757.00	163,757.00	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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

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

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	163,757.00	163,757.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			163,757.00	163,757.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			163,757.00	163,757.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	163,757.00	163,757.00	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%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

## PROPRIETARY FUNDS

### Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,663,121.00	12,299,996.00	5.5%
5) TOTAL, REVENUES			11,663,121.00	12,299,996.00	5.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	288,431.00	249,629.26	-13.5%
3) Employee Benefits		3000-3999	160,559.00	143,505.74	-10.6%
4) Books and Supplies		4000-4999	58,000.00	118,000.00	103.4%
5) Services and Other Operating Expenses		5000-5999	11,815,131.00	11,788,861.00	-0.2%
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			12,322,121.00	12,299,996.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(659,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(659,000.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,840,353.39	3,181,353.39	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,840,353.39	3,181,353.39	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,840,353.39	3,181,353.39	-17.2%
2) Ending Net Position, June 30 (E + F1e)			3,181,353.39	3,181,353.39	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,181,353.39	3,181,353.39	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
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
<b>H. LIABILITIES</b>					
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		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	11,663,121.00	12,299,996.00	5.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,663,121.00	12,299,996.00	5.5%
<b>TOTAL, REVENUES</b>			11,663,121.00	12,299,996.00	5.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,537.00	85,446.00	-26.7%
Clerical, Technical and Office Salaries		2400	171,894.00	164,183.26	-4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>288,431.00</b>	<b>249,629.26</b>	<b>-13.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,187.00	28,086.00	-0.4%
OASDI/Medicare/Alternative		3301-3302	19,180.00	18,033.00	-6.0%
Health and Welfare Benefits		3401-3402	74,095.00	62,851.00	-15.2%
Unemployment Insurance		3501-3502	4,039.00	153.74	-96.2%
Workers' Compensation		3601-3602	4,859.00	5,436.00	11.9%
OPEB, Allocated		3701-3702	24,457.00	24,671.00	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,411.00	3,944.00	-27.1%
Other Employee Benefits		3901-3902	331.00	331.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>160,559.00</b>	<b>143,505.74</b>	<b>-10.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	60,000.00	100.0%
Noncapitalized Equipment		4400	28,000.00	58,000.00	107.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>58,000.00</b>	<b>118,000.00</b>	<b>103.4%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,300.00	6,800.00	106.1%
Dues and Memberships		5300	0.00	1,000.00	New
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	1,200.00	1,200.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	4,000.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	11,807,631.00	11,773,861.00	-0.3%
Communications		5900	1,000.00	2,000.00	100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>11,815,131.00</b>	<b>11,788,861.00</b>	<b>-0.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>12,322,121.00</b>	<b>12,299,996.00</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	11,663,121.00	12,299,996.00	5.5%
5) TOTAL, REVENUES			11,663,121.00	12,299,996.00	5.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		12,322,121.00	12,299,996.00	-0.2%
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			12,322,121.00	12,299,996.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(659,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(659,000.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,840,353.39	3,181,353.39	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,840,353.39	3,181,353.39	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,840,353.39	3,181,353.39	-17.2%
2) Ending Net Position, June 30 (E + F1e)			3,181,353.39	3,181,353.39	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,181,353.39	3,181,353.39	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,022,551.00	22,001,231.00	4.7%
5) TOTAL, REVENUES			21,022,551.00	22,001,231.00	4.7%
<b>B. EXPENSES</b>					
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	24,741,763.00	25,096,804.00	1.4%
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			24,741,763.00	25,096,804.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,719,212.00)	(3,095,573.00)	-16.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(3,719,212.00)	(3,095,573.00)	-16.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,891,203.57	12,171,991.57	-23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,891,203.57	12,171,991.57	-23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,891,203.57	12,171,991.57	-23.4%
2) Ending Net Position, June 30 (E + F1e)			12,171,991.57	9,076,418.57	-25.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	12,171,991.57	9,076,418.57	-25.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			0.00		



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	21,320.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	21,001,231.00	22,001,231.00	4.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,022,551.00</b>	<b>22,001,231.00</b>	<b>4.7%</b>
<b>TOTAL, REVENUES</b>			<b>21,022,551.00</b>	<b>22,001,231.00</b>	<b>4.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,741,763.00	25,096,804.00	1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>24,741,763.00</b>	<b>25,096,804.00</b>	<b>1.4%</b>
<b>TOTAL, EXPENSES</b>			<b>24,741,763.00</b>	<b>25,096,804.00</b>	<b>1.4%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,022,551.00	22,001,231.00	4.7%
5) TOTAL, REVENUES			21,022,551.00	22,001,231.00	4.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		24,741,763.00	25,096,804.00	1.4%
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			24,741,763.00	25,096,804.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,719,212.00)	(3,095,573.00)	-16.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(3,719,212.00)	(3,095,573.00)	-16.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,891,203.57	12,171,991.57	-23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,891,203.57	12,171,991.57	-23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,891,203.57	12,171,991.57	-23.4%
2) Ending Net Position, June 30 (E + F1e)			12,171,991.57	9,076,418.57	-25.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	12,171,991.57	9,076,418.57	-25.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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
<b>ELEMENTARY</b>						
1. General Education			28,912.24	28,612.24	28,590.24	28,423.41
a. Kindergarten	3,225.16	3,220.16				
b. Grades One through Three	9,908.89	9,850.89				
c. Grades Four through Six	9,194.03	9,184.03				
d. Grades Seven and Eight	6,060.27	6,050.27				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	21.39	21.39				
g. Community Day School	13.67	13.67				
2. Special Education						
a. Special Day Class	1,089.99	1,089.99	1,104.90	1,089.99	1,079.90	1,089.99
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	163.60	163.60	168.23	163.60	160.60	163.60
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.03	6.03	8.70	6.03	6.03	6.03
3. TOTAL, ELEMENTARY	29,683.03	29,600.03	30,194.07	29,871.86	29,836.77	29,683.03
<b>HIGH SCHOOL</b>						
4. General Education			10,465.58	8,949.00	8,929.00	10,077.46
a. Grades Nine through Twelve	9,775.48	9,660.48				
b. Continuation Education	286.92	286.92				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	15.06	15.06				
e. Community Day School						
5. Special Education						
a. Special Day Class	551.68	551.68	545.73	551.68	545.68	551.68
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	119.51	119.51	126.22	119.51	114.51	119.51
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	17.68	17.68	17.38	17.68	15.68	17.68
6. TOTAL, HIGH SCHOOL	10,766.33	10,651.33	11,154.91	9,637.87	9,604.87	10,766.33
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. High School	0.00	0.00	0.00	0.00	0.00	0.00
8. Special Education						
a. Special Day Class - Elementary	15.73	15.73	17.34	15.73	14.75	15.73
b. Special Day Class - High School	15.11	15.11	14.00	14.00	15.00	15.11
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	30.84	30.84	31.34	29.73	29.75	30.84
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	40,480.20	40,282.20	41,380.32	39,539.46	39,471.39	40,480.20
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
<b>CLASSES FOR ADULTS</b>						
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)	40,480.20	40,282.20	41,380.32	39,539.46	39,471.39	40,480.20
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	4,633.80	4,620.80	4,633.80	4,655.80	4,659.80	4,655.80
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	4,633.80	4,620.80	4,633.80	4,655.80	4,659.80	4,655.80
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	165,535,160.67	301	99,195.27	303	165,435,965.40	305	5,472,105.88		307	159,963,859.52	309
2000 - Classified Salaries	48,916,849.37	311	127,858.88	313	48,788,990.49	315	6,679,300.14		317	42,109,690.35	319
3000 - Employee Benefits (Excluding 3800)	105,681,120.83	321	18,619,865.75	323	87,061,255.08	325	5,970,353.74		327	81,090,901.34	329
4000 - Books, Supplies Equip Replace. (6500)	20,467,473.07	331	40,262.67	333	20,427,210.40	335	2,861,479.00		337	17,565,731.40	339
5000 - Services . . . & 7300 - Indirect Costs	56,439,343.47	341	345,213.41	343	56,094,130.06	345	25,801,221.09		347	30,292,908.97	349
TOTAL					377,807,551.43	365			TOTAL	331,023,091.58	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	393
10. Other Benefits (EC 22310)	3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		59.48%
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)		59.48%
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)		331,023,091.58
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	164,744,256.55	301	95,279.00	303	164,648,977.55	305	5,478,681.40		307	159,170,296.15	309	
2000 - Classified Salaries	48,498,231.98	311	66,380.00	313	48,431,851.98	315	7,035,499.97		317	41,396,352.01	319	
3000 - Employee Benefits (Excluding 3800)	107,038,996.78	321	20,874,340.09	323	86,164,656.69	325	6,127,635.51		327	80,037,021.18	329	
4000 - Books, Supplies Equip Replace. (6500)	14,544,377.46	331	312,163.00	333	14,232,214.46	335	3,043,694.32		337	11,188,520.14	339	
5000 - Services... & 7300 - Indirect Costs	47,058,968.58	341	193,181.00	343	46,865,787.58	345	21,421,258.40		347	25,444,529.18	349	
<b>TOTAL</b>					<b>360,343,488.26</b>	<b>365</b>				<b>TOTAL</b>	<b>317,236,718.66</b>	<b>369</b>

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	132,603,635.33 375
2. Salaries of Instructional Aides Per EC 41011		2100	8,471,686.25 380
3. STRS		3101 & 3102	10,373,265.51 382
4. PERS		3201 & 3202	847,235.25 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	2,426,823.21 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	40,974,375.37 385
7. Unemployment Insurance		3501 & 3502	(120,586.49) 390
8. Workers' Compensation Insurance		3601 & 3602	2,957,228.60 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	58,517.57 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			198,592,180.60 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			1,384,744.31 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			197,207,436.29 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			62.16%
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)	62.16%
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)	317,236,718.66
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	111,202.98		87,791.42	198,994.40
2. State Lottery Revenue	8560	5,881,659.98		1,155,395.00	7,037,054.98
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)		5,992,862.96	0.00	1,243,186.42	7,236,049.38
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,868,950.00			3,868,950.00
2. Classified Salaries	2000-2999	1,500.00			1,500.00
3. Employee Benefits	3000-3999	1,872,737.00			1,872,737.00
4. Books and Supplies	4000-4999	154,202.93		1,241,563.60	1,395,766.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	88,889.00			88,889.00
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	6,584.03			6,584.03
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			1,622.82	1,622.82
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 )		5,992,862.96	0.00	1,243,186.42	7,236,049.38
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					
The transfer of indirect cost will be review prior to closing the books.					

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	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,495.00	6,707.00
2. Inflation Increase	0041	212.00	59.00
3. All Other Adjustments	0042, 0525	0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,707.00	6,766.00
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,707.00	6,766.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	45.00	45.00
c. Revenue Limit ADA	0033	41,380.32	40,480.20
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	279,399,920.64	275,710,642.20
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	279,399,920.64	275,710,642.20
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	217,171,970.32	223,333,891.50
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	3,545,686.00	175,759.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	881,922.00	870,922.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	2,663,764.00	(695,163.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	219,835,734.32	222,638,728.50

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	55,780,151.00	55,780,151.00
26. Miscellaneous Funds	0588	4,648.00	4,648.00
27. Community Redevelopment Funds	0589, 0721	132,386.00	132,386.00
28. Less: Charter Schools In-lieu Taxes	0595	5,794,501.47	5,753,730.76
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	50,122,683.53	50,163,454.24
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	169,713,050.79	172,475,274.26
b. Less: Education Protection Account (Object 8012)	0736	43,975,998.00	33,890,808.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	125,737,052.79	138,584,466.26
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	145,191.00	151,910.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(145,191.00)	(151,910.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	125,591,861.79	138,432,556.26
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	125,591,861.79	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	821,296.00	821,296.00
46. California High School Exit Exam	9002	1,575,197.00	1,575,197.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,434,243.00	1,434,243.00
48. Apprenticeship Funding	0570	202,034.00	202,034.00
49. Community Day School Additional Funding	3103, 9007	118,376.00	118,376.00

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(784,495.35)	0.00	(1,375,231.52)				
Other Sources/Uses Detail					710,568.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	792,280.57	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	710,568.00		
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	513.09	0.00	20,168.84	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	84,893.41	0.00	477,376.22	0.00				
Other Sources/Uses Detail					796,988.00	796,988.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(66,444.50)	877,686.46	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,152,198.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4,152,198.00		
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	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,000.00	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
<b>TOTALS</b>	<b>879,687.07</b>	<b>(850,939.85)</b>	<b>1,375,231.52</b>	<b>(1,375,231.52)</b>	<b>5,659,754.00</b>	<b>5,659,754.00</b>	<b>0.00</b>	<b>0.00</b>

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	(840,993.00)	0.00	(1,642,764.00)				
Other Sources/Uses Detail					1,617,168.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	739,843.00	0.00	0.00	0.00	0.00	776,168.00		
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	22,843.00	0.00				
Other Sources/Uses Detail					0.00	841,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	67,150.00	0.00	580,921.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	30,000.00	0.00	1,039,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	4,000.00	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								
<b>TOTALS</b>	<b>840,993.00</b>	<b>(840,993.00)</b>	<b>1,642,764.00</b>	<b>(1,642,764.00)</b>	<b>1,617,168.00</b>	<b>1,617,168.00</b>		



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)	44,915.44	41,924.53	6.7%	Not Met
Second Prior Year (2011-12)	44,811.92	41,624.56	7.1%	Not Met
First Prior Year (2012-13)	41,380.32	41,380.32	0.0%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	40,480.20			

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

Explanation:  
(required if NOT met)

2010-11 and 2011-12 original budget included the projected ADA for charters schools. Per statute (EC 47660) charter schools ADA is not required to be included in the Revenue Limit Calculation in the estimated unaudited actuals. Starting in 2012-13, SCUSD no longer includes the charters schools ADA during the original budget. 2010-11 and 2011-12 unaudited actuals did not include the ADA for Charter Schools.

**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)	48,530	47,896	1.3%	Not Met
Second Prior Year (2011-12)	47,897	47,939	N/A	Met
First Prior Year (2012-13)	47,540	47,616	N/A	Met
Budget Year (2013-14)	47,310			

**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)	41,580	47,896	86.8%
Second Prior Year (2011-12)	41,349	47,939	86.3%
First Prior Year (2012-13)	40,449	47,616	84.9%
		Historical Average Ratio:	86.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			86.5%

**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)	39,510	47,310	83.5%	Met
1st Subsequent Year (2014-15)	39,510	47,310	83.5%	Met
2nd Subsequent Year (2015-16)	39,504	47,310	83.5%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

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

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

**4A1. Calculating the District's Revenue Limit Standard**

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

**Projected Revenue Limit**

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,707.00	6,766.00	6,887.79	7,039.32
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)	5,213.22	5,480.66	5,579.32	5,702.06
d. Prior Year Funded BRL per ADA		5,213.22	5,480.66	5,579.32
e. Difference (Step 1c minus Step 1d)		267.44	98.66	122.74
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.13%	1.80%	2.20%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	41,380.32	40,480.20	39,539.46	39,539.46
b. Prior Year Revenue Limit (Funded) ADA		41,380.32	40,480.20	39,539.46
c. Difference (Step 2a minus Step 2b)		(900.12)	(940.74)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-2.18%	-2.32%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		2.95%	-0.52%	2.20%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>1.95% to 3.95%</b>	<b>-1.52% to .48%</b>	<b>1.20% to 3.20%</b>

**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)	55,917,185.00	55,917,185.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)	225,485,044.79	228,240,549.26	227,143,286.65	232,235,650.37
District's Projected Change in Revenue Limit:		1.22%	-0.48%	2.24%
<b>Revenue Limit Standard:</b>		<b>1.95% to 3.95%</b>	<b>-1.52% to .48%</b>	<b>1.20% to 3.20%</b>
<b>Status:</b>		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 assumes that the revenue set aside for Local Control Funding Formula will be allocated to school Districts. SCUSD is assuming an increase equivalent to \$267 per ADA under the Revenue Limit Calculation. This is a recommendation from Sacramento County Office of Education.

**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)	207,122,995.58	228,625,249.02	90.6%
Second Prior Year (2011-12)	218,562,773.89	238,315,244.77	91.7%
First Prior Year (2012-13)	200,831,475.72	224,059,984.24	89.6%
	Historical Average Ratio:		90.6%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>87.6% to 93.6%</b>	<b>87.6% to 93.6%</b>	<b>87.6% to 93.6%</b>

**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)	205,404,593.06	227,823,330.39	90.2%	Met
1st Subsequent Year (2014-15)	213,993,516.05	223,810,077.00	95.6%	Not Met
2nd Subsequent Year (2015-16)	221,361,312.61	244,348,416.94	90.6%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

For 2014-15 and 2015-16 once reductions have been approved or revenues are identified, the ratio will decrease and it will look similar to 2013-14. 2014-15 assumes that furloughs days will be reinstated.

**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):	2.95%	-0.52%	2.20%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-7.05% to 12.95%</b>	<b>-10.52% to 9.48%</b>	<b>-7.80% to 12.20%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.05% to 7.95%	-5.52% to 4.48%	-2.80% to 7.20%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2012-13)	55,809,352.30		
Budget Year (2013-14)	43,413,835.93	-22.21%	Yes
1st Subsequent Year (2014-15)	43,413,835.93	0.00%	No
2nd Subsequent Year (2015-16)	43,413,835.93	0.00%	No

**Explanation:**  
(required if Yes)  
Year 2012-13 includes one-time funds. Year 2013-14, 2014-15 and 2015-16 do not include one-time funds and assumes sequestration. The adopted budget for 2013-14 included projections for federal programs and do not include many programs that cannot be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2012-13)	105,113,307.09		
Budget Year (2013-14)	112,872,977.96	7.38%	No
1st Subsequent Year (2014-15)	103,479,288.79	-8.32%	Yes
2nd Subsequent Year (2015-16)	103,558,563.53	0.08%	No

**Explanation:**  
(required if Yes)  
2014-15 reflects the ending of Quality Education Investment Act (QEIA) in 2013-14. It also assumes the reduction of one time funds for Common Core.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2012-13)	9,035,608.93		
Budget Year (2013-14)	1,476,660.00	-83.66%	Yes
1st Subsequent Year (2014-15)	1,476,660.00	0.00%	No
2nd Subsequent Year (2015-16)	1,276,660.00	-13.54%	Yes

**Explanation:**  
(required if Yes)  
The adopted budget for 2013-14 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2012-13)	20,439,442.85		
Budget Year (2013-14)	14,496,788.24	-29.07%	Yes
1st Subsequent Year (2014-15)	12,628,327.24	-12.89%	Yes
2nd Subsequent Year (2015-16)	12,628,327.24	0.00%	No

**Explanation:**  
(required if Yes)  
The adopted budget for 2013-14 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures and it is expected that 2013-14 will look similar once new programs are identified and included in the budget. 2014-15 reflects the ending of Quality Education Investment Act (QEIA) in 2013-14. It also assumes the reduction of one time funds for Common Core.

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

First Prior Year (2012-13)	57,811,266.38		
Budget Year (2013-14)	48,701,732.58	-15.76%	Yes
1st Subsequent Year (2014-15)	48,610,790.58	-0.19%	No
2nd Subsequent Year (2015-16)	48,610,790.58	0.00%	No

**Explanation:**  
(required if Yes)

Same comment above applies for Services and Other Operating Expenditures.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2012-13)	169,958,268.32		
Budget Year (2013-14)	157,763,473.89	-7.18%	Not Met
1st Subsequent Year (2014-15)	148,369,784.72	-5.95%	Met
2nd Subsequent Year (2015-16)	148,249,059.46	-0.08%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2012-13)	78,250,709.23		
Budget Year (2013-14)	63,198,520.82	-19.24%	Not Met
1st Subsequent Year (2014-15)	61,239,117.82	-3.10%	Met
2nd Subsequent Year (2015-16)	61,239,117.82	0.00%	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)

Year 2012-13 includes one-time funds. Year 2013-14, 2014-15 and 2015-16 do not include one-time funds and assumes sequestration. The adopted budget for 2013-14 included projections for federal programs and do not include many programs that cannot be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

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

2014-15 reflects the ending of Quality Education Investment Act (QEIA) in 2013-14. It also assumes the reduction of one time funds for Common Core.

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

The adopted budget for 2013-14 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the 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)

The adopted budget for 2013-14 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures and it is expected that 2013-14 will look similar once new programs are identified and included in the budget. 2014-15 reflects the ending of Quality Education Investment Act (QEIA) in 2013-14. It also assumes the reduction of one time funds for Common Core.

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

Same comment above applies for Services and Other Operating Expenditures.



**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)	385,021,179.03			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	385,021,179.03	3,850,211.79	9,350,627.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	8,589,000.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		8,979,821.77	8,979,821.77
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		0.00	0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(15.94)	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	8,588,984.06	8,979,821.77	8,979,821.77
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	413,430,038.61	406,299,384.99	400,547,178.14
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)	413,430,038.61	406,299,384.99	400,547,178.14
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	2.1%	2.2%	2.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>

<sup>1</sup>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.

<sup>2</sup>A 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)	10,329,463.99	238,023,141.02	N/A	Met
Second Prior Year (2011-12)	(11,040,039.69)	238,333,134.37	4.6%	Not Met
First Prior Year (2012-13)	(1,170,046.81)	224,059,984.24	0.5%	Met
Budget Year (2013-14) (Information only)	(1,882,791.49)	227,823,330.39		

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	10,364,255.00	13,288,236.00	N/A	Met
Second Prior Year (2011-12)	20,228,624.00	23,617,699.99	N/A	Met
First Prior Year (2012-13)	10,524,821.77	12,577,660.30	N/A	Met
Budget Year (2013-14) (Information only)	11,407,613.49			

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

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

<sup>1</sup> 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.

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

<sup>3</sup> 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):	39,510	39,510	39,504
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	385,021,179.03	371,406,430.37	392,183,908.64
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	385,021,179.03	371,406,430.37	392,183,908.64
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,700,423.58	7,428,128.61	7,843,678.17
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>7,700,423.58</b>	<b>7,428,128.61</b>	<b>7,843,678.17</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,979,822.00	8,979,822.00	8,979,822.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	(15,805,839.81)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,979,822.00	8,979,822.00	(6,826,017.81)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.33%	2.42%	-1.74%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,700,423.58</b>	<b>7,428,128.61</b>	<b>7,843,678.17</b>
Status:	Met	Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

Board will be taking action on necessary budget adjustments for 2015-16 to meet required reserves.

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**SUPPLEMENTAL INFORMATION**

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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?

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?

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

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)?

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2012-13)	(42,896,157.88)			
Budget Year (2013-14)	(41,379,189.40)	(1,516,968.48)	-3.5%	Met
1st Subsequent Year (2014-15)	(41,379,189.40)	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	(41,379,189.40)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2012-13)	710,568.00			
Budget Year (2013-14)	1,617,168.00	906,600.00	127.6%	Not Met
1st Subsequent Year (2014-15)	776,168.00	(841,000.00)	-52.0%	Not Met
2nd Subsequent Year (2015-16)	776,168.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
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) 2013-14 includes one-time transfer from Adult Education Fund.

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) 2013-14 includes a transfer of \$841,000 from Adult Education Fund to General Fund. The subsequent years 2014-15 and 2015-16 do not include any transfer from Adult Education to General Fund.

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)




**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	General Fud/various Resources	Equipment	107,759
Certificates of Participation	18	Developers Fees/LAIF	COPS	81,550,000
General Obligation Bonds	14/16/19	BIRF	Building	313,677,966
Supp Early Retirement Program	1	Retiree Fund	PARS	1,046,236
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	6,964,824

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Special Tax Bonds	1	Debt Service for Blended Components - Fund 52	Building	684,807
G.O Bonds Accreted Interest	19	Debt Service for Blended Components - Fund 52	Building	6,220,095

Type of Commitment (continued)	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	42,908	43,186	29,331	0
Certificates of Participation	3,055,895	3,071,175	3,083,075	3,101,495
General Obligation Bonds	15,975,075	21,796,194	24,173,695	24,803,070
Supp Early Retirement Program	3,708,720	1,046,236		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Special Tax Bonds	683,215	684,807		
G.O Bonds Accreted Interest	0	0	0	0
<b>Total Annual Payments:</b>	<b>23,465,813</b>	<b>26,641,598</b>	<b>27,286,101</b>	<b>27,904,565</b>
<b>Has total annual payment increased over prior year (2012-13)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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 Bond Interest and Redemption Fund will cover the increase in annual payments.

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

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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)

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	591,600,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	591,600,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuarial Dec 01, 2010

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	45,781,527.00	45,781,527.00	45,781,527.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	23,924,122.60	23,924,122.60	23,924,122.60
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	23,924,122.60	23,924,122.60	23,924,122.60
d. Number of retirees receiving OPEB benefits	3,345	3,345	3,345

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

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

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

Yes
-----

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

The District has established a Self-Insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. Every three years, the District contracts with an actuary who performs an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors.

3. Self-Insurance Liabilities

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

17,075,153.00
17,075,153.00

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)
a. Required contribution (funding) for self-insurance programs	11,788,861.00	11,788,861.00	11,788,861.00
b. Amount contributed (funded) for self-insurance programs	11,788,861.00	11,788,861.00	11,788,861.00

**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	1,975.0	1,965.0	1,955.0	1,955.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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:

Jul 19, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 19, 2012

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

Yes

If Yes, date of budget revision board adoption:

Dec 20, 2012

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun 30, 2014

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)?

Yes	No	No
-----	----	----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

**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)

**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:


--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,650,340	1,729,697	1,776,943
1.5%	1.5%	1.5%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	1,118.0	1,118.0	1,118.0	1,118.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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:

Jul 19, 2012

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 19, 2012

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun 30, 2014

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

7. Amount included for any tentative salary schedule increases

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

<b>Classified (Non-management) Prior Year Settlements</b>			
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:			

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**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.):

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**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	173.0	166.0	166.0	166.0

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

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

Yes
-----

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	0	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	No change	No change	No change

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	548,573	685,573	754,130
Percent of H&W cost paid by employer	75.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	100.0%	10.0%	10.0%

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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**End of School District Budget Criteria and Standards Review**

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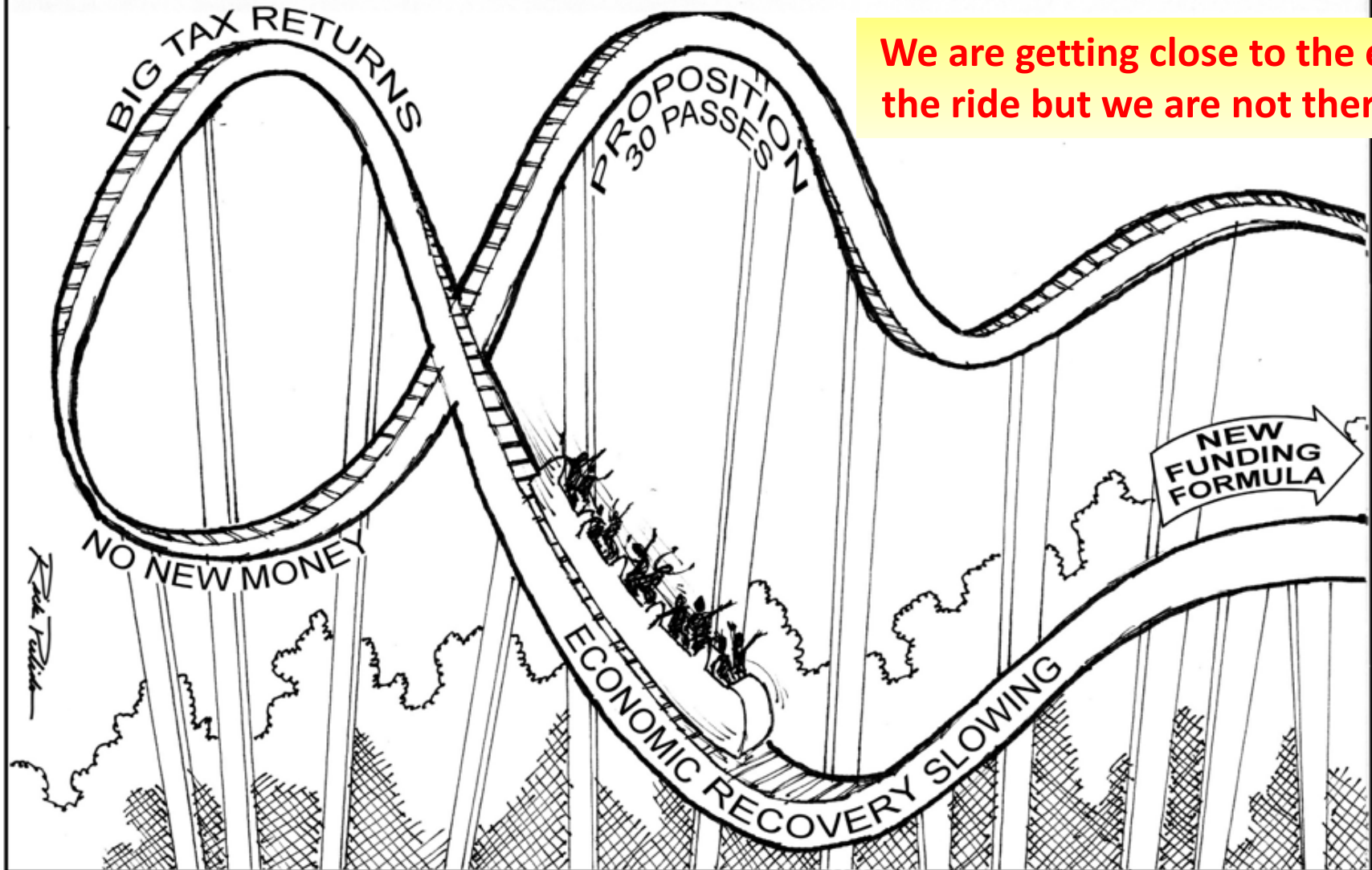
**Public Hearing  
and Proposed Fiscal Year  
2013-14 Budget for All Funds**

**Board Item #9.1**

**June 13, 2013**

**Presented By Ken A. Forrest  
Chief Business Officer**

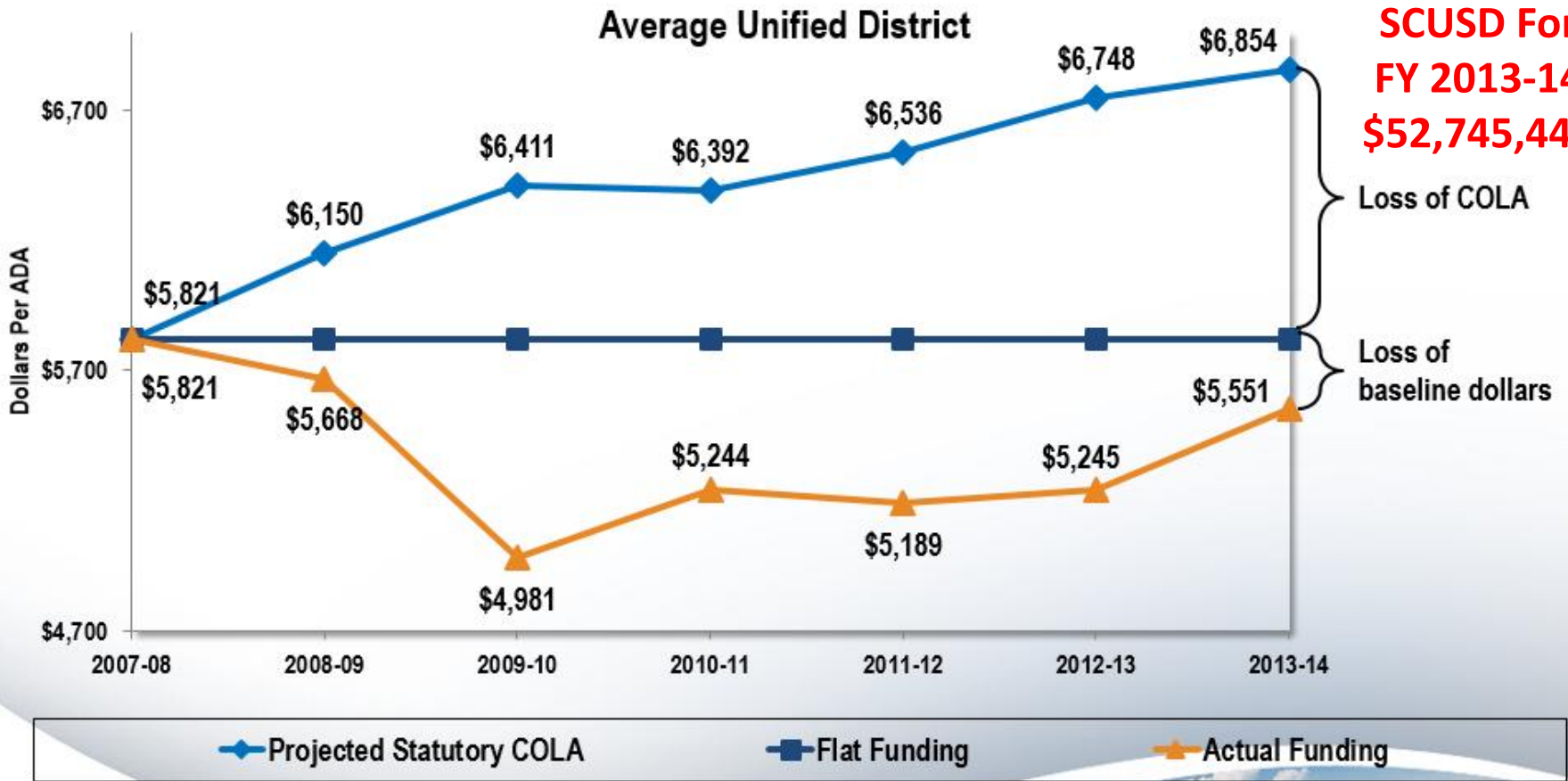
# STATE BUDGET EMOTIONAL ROLLERCOASTER



We are getting close to the end of the ride but we are not there yet!

## Funding Per ADA – Actual vs. Statutory Level

**Difference Between Statutory & Actual for SCUSD For FY 2013-14 \$52,745,440**



## Major LCFF Elements **With the tentative compromise announced we are now waiting on the details.**

- The LCFF would replace revenue limits and most categorical programs
  - Funding allocated through the formula, however, **would now be subject to additional accountability requirements**
- Elements of the proposed formula
  - Base grant targets derived from the 2012-13 undeficit statewide average BRL per ADA – \$6,816 (prior to the 1.565% statutory COLA)
  - Differential adjustments for early primary, primary, middle, and high school grade spans; added funding for K-3 Class-Size Reduction (CSR) and grades 9-12 Career-Technical Education (CTE)
  - Additional funding based on the demographics of the school district:
    - **English learner population, pupils eligible for free and reduced-price meals, and foster youth**



**The significantly increased restrictions placed on the concentration grant funds coupled with the accounting requirements could have a negative impact.**

## LCFF – What it Does

- Base funding for core services will decrease because current categorical programs that support specific needs for all students – i.e., instructional materials, deferred maintenance, professional development, school safety, and violence prevention – disappear under the formula
- Of the \$3.9 billion in categorical funding that will be absorbed by the LCFF, \$2 billion, or roughly half, supports general purpose categorical programs – about \$325 per ADA
- **School districts must absorb the cost of these services within the revenue limit equivalent dollars provided by the LCFF – the base grant**



## Common Core State Standards Funding

- To date, there has been no new funding for LEAs to use for the implementation of the CCSS, and there is no accepted estimate of the cost of full implementation
  - There are estimates anywhere from \$1.5 billion to \$3 billion statewide
- In the May Revision, Governor Brown proposes an increase of \$1 billion in one-time Proposition 98 General Fund dollars in 2012-13 to support LEAs' implementation of the CCSS
  - LEAs should receive the funding in 2013-14, distributed on a per-ADA basis
    - About \$170 per ADA
  - **LEAs must develop a plan to spend the money over the next two years by June 30, 2015, and will be required to hold a public hearing on the plan**

Our current estimate for SCUSD is \$6.6 million  
Compromise Bill appears to have more money.





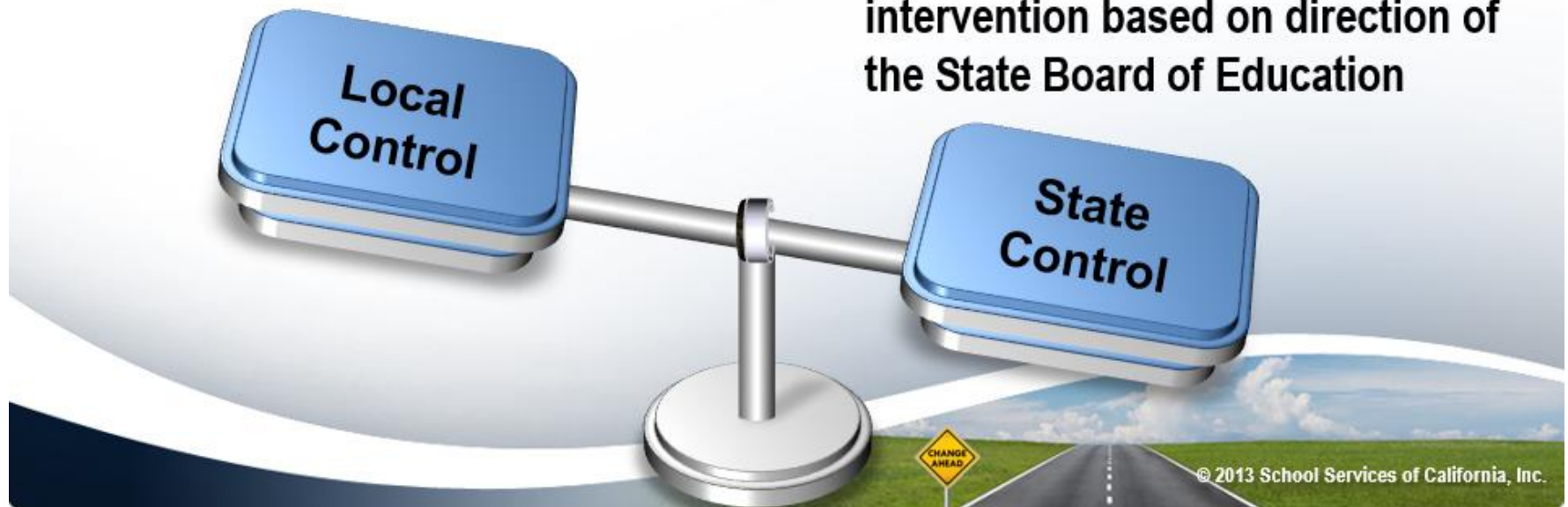
## Accountability Maintenance of Effort

- The May Revision's LCFF proposal includes an MOE requirement to provide support to eligible students based on the 2012-13 expenditure level
- In preparation for the potential implementation of the LCFF, school agencies should assess expenditures by program
  - This will allow for a successful implementation through the transfer of expenditures where appropriate
- The accountability measures related to the MOE:
  - **Require that expenditures in subsequent years shall be no less than the total expenditures in fiscal year 2012-13**
  - Require that school agencies demonstrate that the funds are spent on English learner students
    - Tracking can be accomplished through the Goal Code or locally designated account field in order to demonstrate MOE



## The Tipping of the Spending Control Scale

- Some discretion regarding content of the local accountability plan
- Retain control of statewide testing system and student achievement expectations
- Strict expenditure and proportionality requirements
- Annual audits
- Superintendent of Public Instruction intervention based on direction of the State Board of Education



## SCHOOL BUSINESS DAILY



### California Legislature To Vote On Sweeping School Funding Overhaul.

The [San Jose Mercury News](#) (6/12, Noguchi, Rosenberg) reports that California Gov. Jerry Brown (D), fresh from pushing a school funding tax initiative through, “has orchestrated what’s being billed as a major overhaul of how the state funds K-12 education.” **The state legislature will vote this Friday** on the plan, which “gives districts more control over their own spending and props up schools that teach the most disadvantaged kids.” The paper reports that the measure will “untangle” a system of over 60 separate funding streams for different programs, and that this fall most state districts “will receive a larger base grant to spend as they see fit – supplemented by money for hard-to-educate students.”

[Reuters](#) (6/11, Bernstein) stresses that districts with high concentrations of disadvantaged students would receive “significantly” more funding, and notes that the measure entails some \$55.3 billion in school funding, stemming from the first state surplus since the recession.

The [Los Angeles Times](#) (6/11, Megerian, York) reports on the school funding deal within the context of the overall state budget, noting that “money will be shifted from wealthier schools to districts with high numbers of poor students and English learners.”

[Southern California Public Radio](#) (6/11, Small) reports online that Brown and top Democrats in the legislature “planned to hold a press conference Tuesday afternoon to detail the budget deal they reached. The most significant development was the compromise lawmakers achieved on a new funding formula for K-12 schools that directs more funds towards disadvantaged students.”

The [Wall Street Journal](#) (6/12, Vara, Subscription Publication) presents the deal and the voter approval last November of Brown’s tax hikes as a political victory for Brown, quoting him saying, “I am trying to be a good, prudent steward of the people’s money.”

Information received from School Services of California, Inc. provides a glimpse into the compromise bill. The devil is in the details.

*The* **FISCAL REPORT** *an informational update*

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Volume 33

For Publication Date: June 14, 2013

No. 12

Our estimate of impact to SCUSD is presented in Red to the right. N=Neutral, +=Increase, -=Decrease, ?=Unknown

<b>Budget Proposals Comparison (in thousands)</b>				
	<b>Governor</b>	<b>Senate</b>	<b>Assembly</b>	<b>Compromise</b>
Total 2013-14 General Fund Revenues	\$97,200,000	\$100,400,000	\$100,400,000	\$97,200,000
Proposition 98 (state and local)	\$55,300,000	\$56,900,000	\$57,700,000	\$55,300,000
Common Core	\$1,000,000	\$1,000,000	\$1,500,000	\$1,250,000
LCFF	\$1,900,000	\$2,300,000	\$3,600,000	\$2,100,000
LCFF Implementation Year	2013-14	2014-15	No details in Assembly Blueprint	-

N  
 N  
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 ?

Budget Proposals Comparison (in thousands)				
	Governor	Senate	Assembly	Compromise
Base Grants	\$6,342 - \$7,680 per average daily attendance (ADA)	\$6,910 - \$8,368 per ADA	Equal to national average per-pupil spending	Details not available yet
Base Grant Targets	2007-08 Undeficitated Base Revenue Limit		Greater of adjusted national average or Economic Recovery Target	Greater of 2007-08 revenue limit or Economic Recovery Target
Supplemental Grants	35%	40%	Assembly Blueprint specifies that additional funding weights would be based on "best available research"	20%
Concentration Grants	35%	N/A		50%
Concentration Grant Threshold	> 50% eligible	N/A		> 55% eligible

?

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-

+

N

Our estimate of impact to SCUSD is presented in Red to the right. N=Neutral, +=Increase, -=Decrease, ?=Unknown

Budget Proposals Comparison (in thousands)					
	Governor	Senate	Assembly	Compromise	
Special Education Sequestration Backfill	\$60,700	\$37,000	-	0	-
K-12 Mandate Block Grant	\$267,000	\$267,000	\$167,000	\$217,000	-
K-14 Interyear Deferral Buybacks 2012-13*	\$4,000,000	\$4,600,000	\$4,400,000	\$4,000,000	N
K-14 Interyear Deferral Buybacks 2013-14	\$920,000	\$1,900,000	\$500,000	\$270,000	-
Career-Technical Education Grants	-	\$250,000	-	\$250,000	?

Again as you can see from the number of unknowns, we must await the details to completely understand our FY 13-14 funding picture.

Our estimate of impact to SCUSD is presented in Red to the right. N=Neutral, +=Increase, -=Decrease, ?=Unknown

## 2012

- ✓ December 20 Present Calendar to Board for Approval
- ✓ December 20 Board Approval of First Interim Report

## 2013

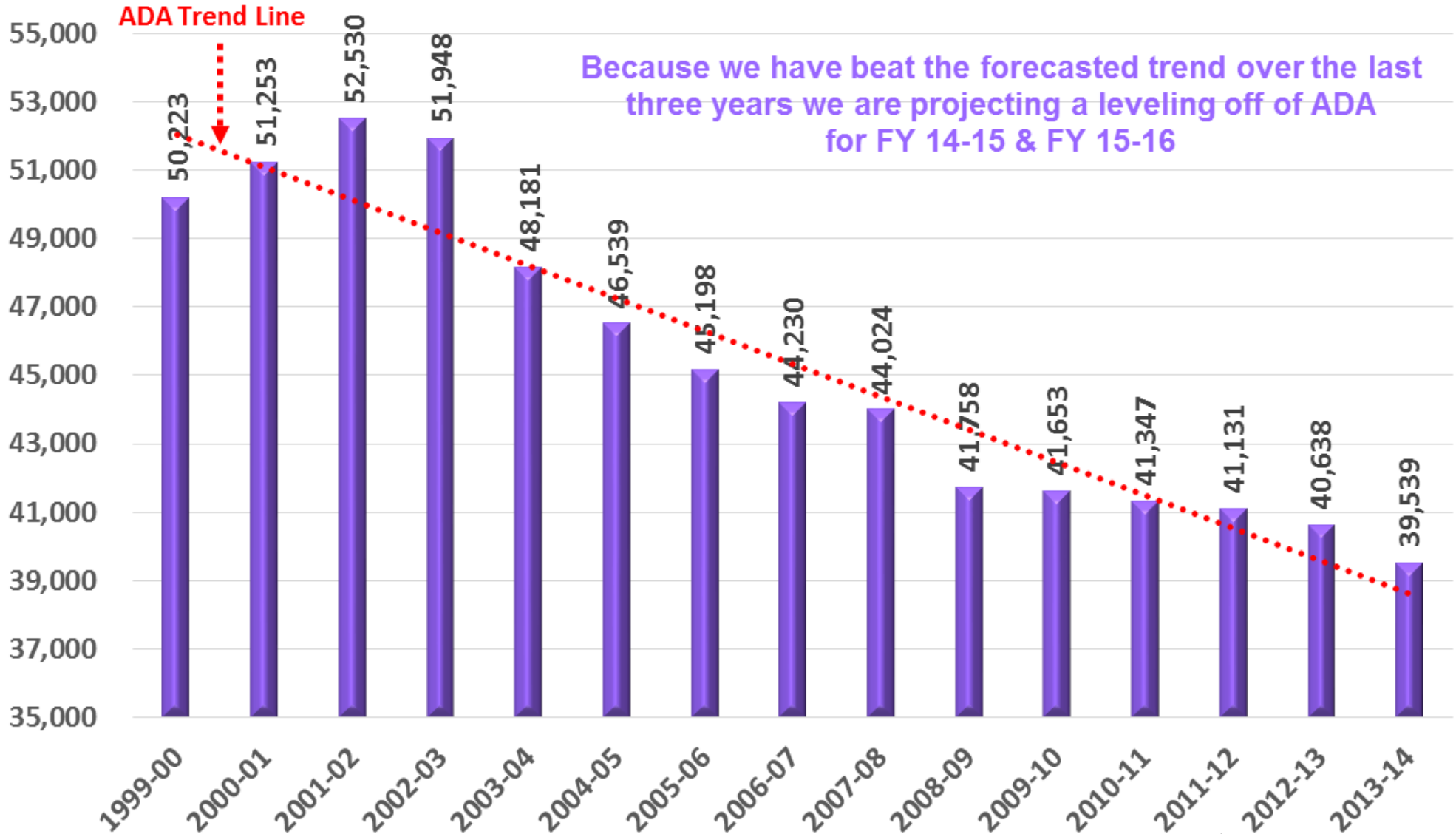
- ✓ February 7 Board Workshop – Governors Budget Proposal & Budget Recommendations
- ✓ February 7 Potential 2013-14 Budget Reductions to Board for Conference
- ✓ March 21 Board Approval of Second Interim Report & Recommended Budget Reductions
- ✓ April 3 Layoff Notices Sent
- ✓ May 17 Public Hearing for the Receipt and Use of Tier II Funds for Fiscal Year 2013-14
- ✓ June 13 Board Approval of Third Interim Report  
Public Hearing Proposed Fiscal Year 2013-14 Budget
- ✓ June 20 Public Hearing and Adoption of Proposed Fiscal Year 2013-2014 Budget

# Board Approved Reductions to Balance FY 2013-14 Budget

Description	Amount
Eliminate the Mandated Cost Contract	\$ 60,000
Reduction in General Fund Expenditures for Technology Equipment	200,000
Curriculum Associates Benchmark	200,000
Eliminate Cabinet Position	170,000
Reduce Early K Coordinator	20,000
Combine the Athletic Director and the PE Coordinator into One Position	25,000
Remove One Foreman Position from Maintenance	100,000
Remove One Trades Position	75,000
Modify the Funding for One Instructional Coordinator	50,000
Eliminate the Pool of 20 Teachers	2,000,000
Close Seven Elementary Schools	1,080,000
Reduce One Administrator from Success Academy/Accelerated Academy	100,000
Eliminate General Fund Common Core Funding	650,000
Sweep Partial Ending Balance from Adult School	841,000
<b>TOTAL SAVINGS</b>	<b>\$ 5,571,000</b>



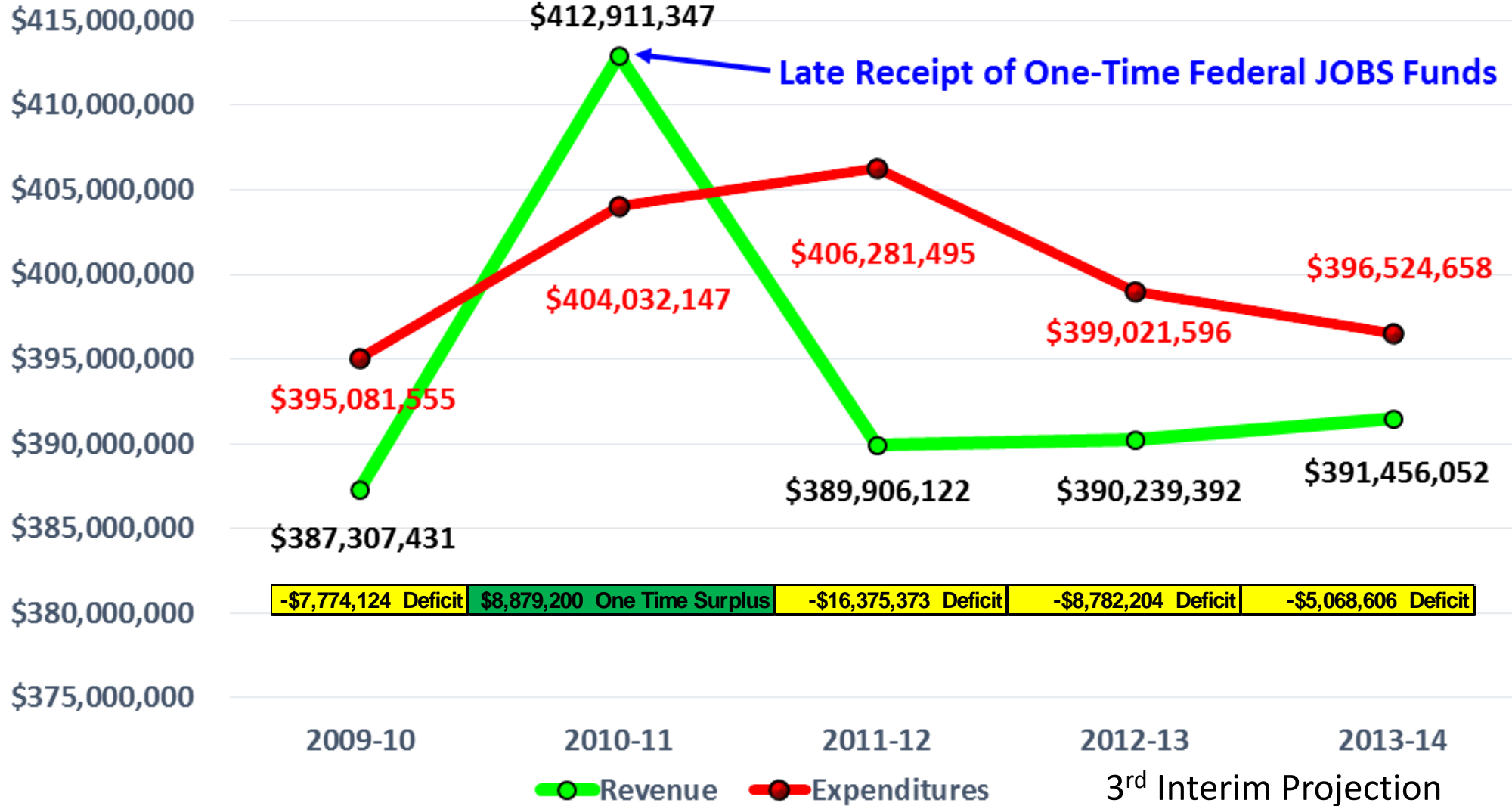
## Declining Average Daily Attendance (ADA)



3<sup>rd</sup> Interim Projection

# Deficit Spending Continues

Historical Deficit Spending - Expenditures Exceed Revenue

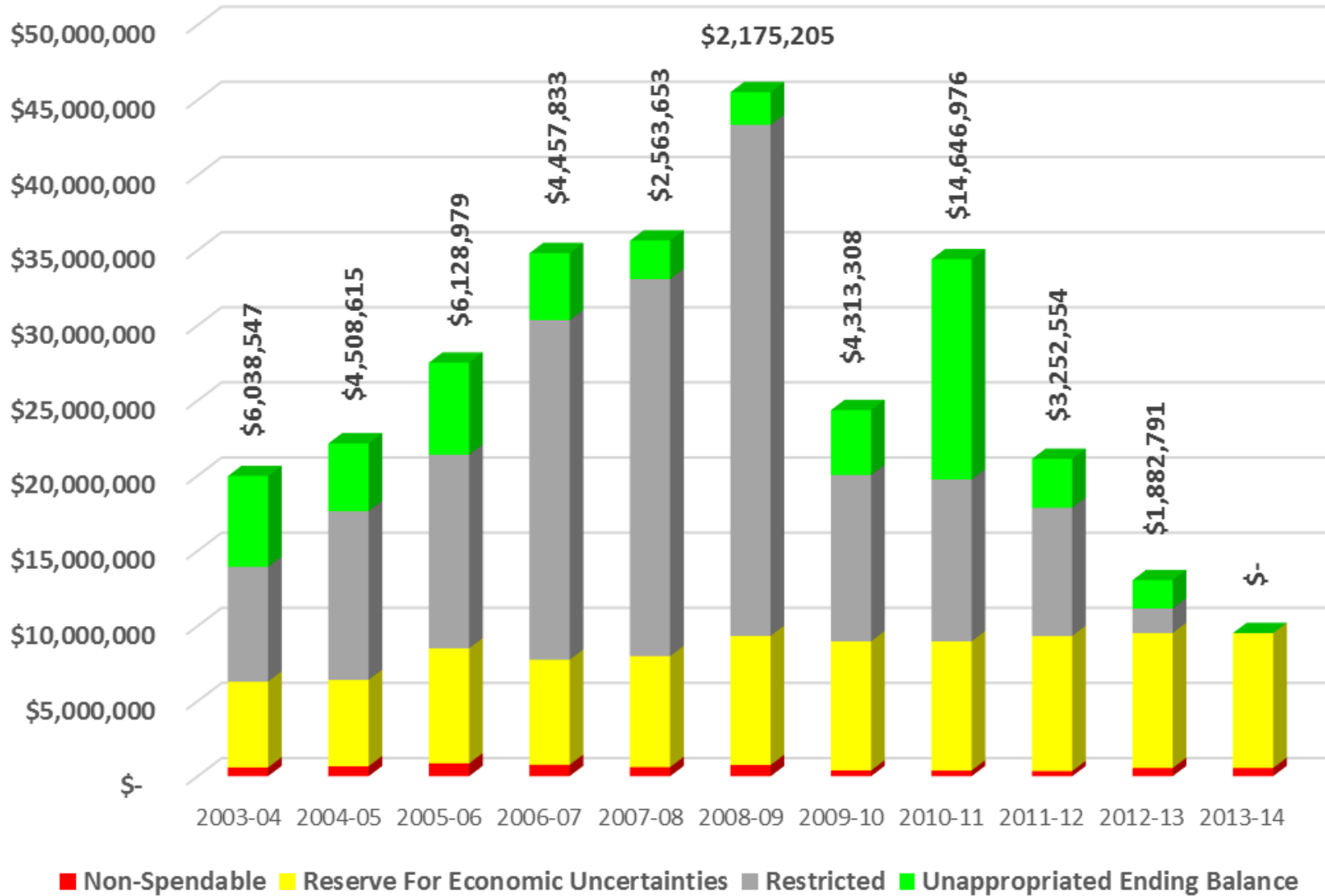


This chart illustrates what is known as a *Structural Deficit*


# Fund Balance History

Source	Fiscal Year	Average Daily Attendance	Revenue	Expenditures	Excess (Deficiency) Of Revenues Over Expenditures	Other Financing Sources	Ending Fund Balance	Ending Fund Balance As A % Of Expenditures
Ed-Data Fiscal, Demographic, and Performance Data on California's K-12 Schools Education Data Partnership: CDE, EdSource, and FCMAT	1999-00	50,223	\$ 320,821,412	\$ 317,485,562	\$ 3,335,850	\$ (4,910,235)		
	2000-01	51,253	\$ 370,008,605	\$ 353,410,279	\$ 16,598,326	\$ (4,952,640)		
	2001-02	52,530	\$ 378,733,395	\$ 376,989,436	\$ 1,743,959	\$ (5,459,977)		
	2002-03	51,948	\$ 386,504,867	\$ 384,777,142	\$ 1,727,725	\$ 3,111,338		
	2003-04	48,181	\$ 370,874,078	\$ 380,704,516	\$ (9,830,438)	\$ 1,962,040	\$ 19,970,998	5.25%
	2004-05	46,539	\$ 383,478,608	\$ 382,196,844	\$ 1,281,764	\$ 894,914	\$ 22,147,676	5.79%
	2005-06	45,198	\$ 386,961,308	\$ 382,805,406	\$ 4,155,902	\$ 1,213,710	\$ 27,517,289	7.19%
	2006-07	44,230	\$ 408,859,700	\$ 402,137,965	\$ 6,721,735	\$ 566,894	\$ 34,805,917	8.66%
	2007-08	44,024	\$ 414,691,669	\$ 412,900,869	\$ 1,790,800	\$ (954,831)	\$ 35,641,886	8.63%
	2008-09	41,758	\$ 413,081,928	\$ 408,003,168	\$ 5,078,760	\$ 4,793,081	\$ 45,513,727	11.16%
	2009-10	41,653	\$ 387,307,431	\$ 395,081,555	\$ (7,774,124)	\$ (13,379,013)	\$ 24,360,591	6.17%
Projected 3rd Interim	2010-11	41,347	\$ 412,911,347	\$ 404,032,147	\$ 8,879,200	\$ 1,159,632	\$ 34,399,424	8.51%
	2011-12	41,131	\$ 389,906,122	\$ 406,281,495	\$ (16,375,373)	\$ 3,089,445	\$ 21,113,495	5.20%
	2012-13	40,638	\$ 390,239,392	\$ 399,021,596	\$ (8,071,635)	\$ 710,568	\$ 13,041,860	3.27%
	2013-14	39,539	\$ 391,456,052	\$ 396,524,658	\$ (3,517,037)	\$ 1,551,568	\$ 9,524,822	2.40%
	2013-14	State Required Minimum>>		\$ 8,475,493	Amount Above Minimum>>		\$ 1,049,329	0.26%
State Average For California Unified School Districts 2011-2012>>							\$ 61,223,407	15.44%
GFOA Recommended Reserve TWO Months of Operating Capital>>							\$ 68,003,979	17.15%

Components of Ending Fund Balance




# Detail of Fund Balance Component History

Source	Fiscal Year	Non-Spendable	Reserve For Economic Uncertainties	Restricted	Unappropriated Ending Balance	Total Ending Balance
 <p>Fiscal, Demographic, and Performance Data on California's K-12 Schools Education Data Partnership: CDE, EdSource, and FCMAT</p>	2003-04	\$ 581,788	\$ 5,710,568	\$ 7,640,095	\$ 6,038,547	\$ 19,970,998
	2004-05	\$ 666,329	\$ 5,738,066	\$ 11,234,666	\$ 4,508,615	\$ 22,147,676
	2005-06	\$ 850,937	\$ 7,656,108	\$ 12,881,265	\$ 6,128,979	\$ 27,517,289
	2006-07	\$ 760,706	\$ 6,989,000	\$ 22,598,378	\$ 4,457,833	\$ 34,805,917
	2007-08	\$ 604,655	\$ 7,389,000	\$ 25,084,578	\$ 2,563,653	\$ 35,641,886
	2008-09	\$ 751,013	\$ 8,589,000	\$ 33,998,509	\$ 2,175,205	\$ 45,513,727
	2009-10	\$ 385,928	\$ 8,589,000	\$ 11,072,355	\$ 4,313,308	\$ 24,360,591
	2010-11	\$ 381,724	\$ 8,589,000	\$ 10,781,724	\$ 14,646,976	\$ 34,399,424
	2011-12	\$ 345,284	\$ 8,979,822	\$ 8,535,835	\$ 3,252,554	\$ 21,113,495
	Projected> 3rd Interim>	2012-13	\$ 545,000	\$ 8,979,822	\$ 1,634,247	\$ 1,882,791
	2013-14	\$ 545,000	\$ 8,979,822	\$ -	\$ -	\$ 9,524,822



- **All budget assumptions take into account the stability of revenue provided by the passage of Proposition 30.**

## Fiscal Year 2013-14

- Revenue assumptions are based on a mid-point between a strict Revenue Limit Calculation and LCFF Calculations:
  - Low Revenue Calculation \$82 per ADA Revenue Limit Increase.
  - We used for our calculations \$267 per ADA Revenue Limit Increase.
  - Current evaluation of Compromise Legislation is that we will receive approximately \$307 per ADA – how that will be distributed is still a question. Possible revenue increase of \$1.6 million.
-  We believe our projections to be only a moderate projection risk.
- Step and Column Movement are included in projection.
- Employee benefits are increased 6.8%.
- Furloughs continue.
- No reduction in class size.
- Assumes sequestration of Federal Funds.

### Fiscal Year 2014-2015

- Step and Column are included in projection.
- Furloughs are eliminated.
- Quality Education Investment Act (QEIA) funding is eliminated (\$3.8 Million).
- Common Core One-Time funding accounted for in FY 2013-14 (\$6.6 Million).
- Benefits are increased 10%.
- Declining enrollment levels off.
- Utilities are increased 5%.
- Revenue Limit used to calculate revenue using a 1.8% COLA.

 We believe this to be a moderate risk projection.

### Fiscal Year 2015-2016

- Expenditure assumptions remain the same as 2014-15.
- Revenue Limit used to calculate revenue using a 2.2% COLA.

 We believe this to be a moderate risk projection.

# Explanation of Difference Between 3<sup>rd</sup> Interim & Proposed Budget

<b>Revenue</b>				
Revenue	Proposed Budget	3rd Interim	Difference	Explanation
Revenue Limit	\$ 223,357,740	\$ 226,783,861	\$ (3,426,121)	Reduce unemployment assumption from 1.61% to 0.625% in the proposed budget. Unemployment is reimbursed through the Revenue Limit.
Federal Revenue	\$ 43,413,836	\$ 49,693,421	\$ (6,279,585)	3rd Interim assumes that all carryover will be posted as revenue and that grants that are normally renewed will continue.
Other State Revenue	\$ 112,872,978	\$ 106,425,652	\$ 6,447,326	Common Core as proposed in May Revised has been added to Proposed Budget, not included in 3rd Interim.
Other Local Revenue	\$ 1,476,660	\$ 8,553,117	\$ (7,076,457)	3rd Interim assumes that same level of donations at schools and local grants will continue. Proposed Budget does not as budget adjustments are made only after funds are received.
<b>Total UnRestricted Revenue</b>	<b>\$ 381,121,214</b>	<b>\$ 391,456,051</b>	<b>\$ (10,334,837)</b>	

<b>Expenditures By Object</b>				
Expenditures By Object				Explanation
Certificated Salaries (1)	\$ 164,744,256	\$ 165,051,246	\$ (306,990)	3rd Interim includes positions funded with one-time carryover funds, budget does not.
Classified Salaries (2)	\$ 48,498,232	\$ 49,010,021	\$ (511,789)	3rd Interim includes positions funded with one-time carryover funds, budget does not.
Employee Benefits (3)	\$ 107,848,057	\$ 111,241,140	\$ (3,393,083)	Correspondence to reduction in Revenue Limit above for decreased costs for Unemployment.
Books & Supplies	\$ 14,496,788	\$ 19,274,499	\$ (4,777,711)	3rd Interim includes restricted carryover funds at schools.
Services/Other Operating Expenses	\$ 48,701,733	\$ 56,279,174	\$ (7,577,441)	3rd Interim includes restricted carryover funds at schools.
Capital Outlay	\$ 249,877	\$ 424,728	\$ (174,851)	3rd Interim includes restricted carryover funds at schools.
Other Expenses	\$ 2,125,000	\$ 2,169,460	\$ (44,460)	3rd Interim includes restricted carryover funds at schools.
Indirect Support	\$ (1,642,764)	\$ (1,493,970)	\$ (148,794)	3rd Interim includes restricted carryover funds at schools.
Other Adjustments	\$ -	\$ (5,431,642)	\$ 5,431,642	Restricted programs will be reduced as revenues are reduced as yet unidentified.
<b>Total UnRestricted Expenses</b>	<b>\$ 385,021,179</b>	<b>\$ 396,524,656</b>	<b>\$ (11,503,477)</b>	
<b>Total Compensation 1+2+3</b>	<b>\$ 321,090,545</b>	<b>\$ 325,302,407</b>	<b>\$ (4,211,862)</b>	



<b>Summary</b>				
Revenue	\$ 381,121,214	\$ 391,456,051	\$ (10,334,837)	Explained in detail above.
Expenditures	\$ 385,021,179	\$ 396,524,656	\$ (11,503,477)	Explained in detail above.
Transfers In	\$ 1,617,168	\$ 1,551,568	\$ 65,600	Minor adjustment made to budget based on more information.
Contributions	\$ 41,379,189	\$ 43,639,537	\$ (2,260,348)	UnRestricted contribution to Transportation reduced.
Other Uses	\$ (41,379,189)	\$ (43,639,537)	\$ 2,260,348	Offset to Transportation contribution.
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (2,282,797)</b>	<b>\$ (3,517,037)</b>	<b>\$ 1,234,240</b>	Budget shows less decrease to ending fund balance.

## Why a difference?

- Inadequacies in current business system software and business processes.
- Inadequacies in current budget development software and business processes.
- Lack of available staff time to simultaneously address day to day operational needs and budget development on existing software.
- Timing of the decisions made by the State and requirements to submit the various legal requirements related to the Interim reporting process and budgets.
- The CHALLENGE – 3 interim reports, a district budget by June 30<sup>th</sup>, revisions to the budget after State adoption, closing of the books for the prior fiscal year – means the Budget Office must revise the District budget every 2 months.

## California School Accounting Manual Definition Restricted Programs and Activities Within the General Fund

In California LEAs, **restricted** programs or activities relating to the operation of kindergarten through grade twelve (K–12) educational programs are considered a part of ordinary operations and are accounted for in the general fund rather than in a special revenue fund. **Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. This requirement means that general fund activities will be divided into restricted and unrestricted segments.**

- **Restricted** programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation.
- **Unrestricted** revenues are those funds whose uses are not subject to external or legal constraints and may be used for any purposes not prohibited by law.
- Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as **restricted**.
- Funds or activities that are not subject to external or legal constraints, but rather are earmarked for particular purposes by the LEA's governing board, are accounted for and reported as **unrestricted**.

LEAs need to review local revenue received from external sources to determine whether legally enforceable restrictions apply for purposes of accounting for the revenues as restricted or unrestricted.

**In order to ensure that we are providing adequate information related to the above requirement, this budget presentation shows the UnRestricted, Restricted, and Total Amounts of both Revenue and Expenditures.**

# Reader Guide To State Mandated Accounting Classifications

- To ensure uniformity in the reporting of school district financial information, the State mandates that districts use the State's **Standardized Account Code Structure (SACS)**.
- The segments of this account code structure used in this presentation are provided below as a guide to the reader.

SACS Code Range	Revenue Objects
8010-8099	Revenue Limit
8100-8299	Federal Revenue
8300-8599	Other State Revenue
8600-8799	Other Local Revenue
8900-8999	Other Sources

SACS Code Range	Expenditure Objects
1000-1999	Certificated Salaries
2000-2999	Classified Salaries
3000-3999	Employee Benefits
4000-4999	Books & Supplies
5000-5999	Services/Other Operating Expenses
6000-6999	Capital Outlay
7100-7299	Other Expenses
7300-7399	Indirect Support

SACS Code Range	Expenditure Functions
1000-1999	Instruction
2000-2999	Instruction Related Services
3000-3999	Pupil Services
4000-4999	Ancillary Services
5000-5999	Community Services
7000-7999	General Administration
8000-8999	Plant Services
9000-9999	Other Expenses

SACS Code Range	Components of Ending Fund Balance
9710-9719	Non-Spendable (Inventory-Revolving Cash)
9789	Reserve for Economic Uncertainties (Required 2%)

# Programs Included In FY 2013-14 Proposed Budget

Restricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
1 R	Instruction	\$ 138,000	6.6%	1.7%	Instructional Materials Balanced Literacy	<p>This first year of implementation has focused on improving writing through implementation of writer's workshop. Teachers report the following impact on their teaching and student learning: Students have demonstrated an increased volume of writing and greater capacity to write for varying tasks, audiences, and purpose and have written in the various genres. Students are being more thoughtful about their writing choices and strategies. They are writing about topics that are important and relevant to them. Students expressed joy and commitment to writing and are able to write for increasingly extended periods of time. ELA benchmark data for all sites reflect student progress from benchmark one to benchmark three, with one school demonstrating an increase in the performance on the 3rd administration of the ELA Benchmark Assessments for 2012-2013 showing a 4.2% increase over the same assessment in 2011-2012.</p> <p>This funding will pay for: Professional Development Contract (\$50,000); Stipends (\$50,000); Substitutes (\$20,000), Materials (\$18,000).</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## Restricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
2 R	Instruction	\$ 50,000	2.4%	0.6%	Positive Behavioral Interventions and Supports (PBIS)	<p>Positive Behavioral Interventions and Supports are processes used to improve student academic and behavior performance. This is being implemented in six schools. School-based teams plan, develop, and implement action steps to establish and maintain effective school environments that exhibit:</p> <ul style="list-style-type: none"> <li>• a common approach to discipline</li> <li>• positively stated expectations for all students and staff</li> <li>• procedures for teaching these expectations to students</li> <li>• a continuum of supports for encouraging demonstration and maintenance of these expectations</li> <li>• a continuum of procedures for discouraging rule-violating behavior</li> <li>• procedures for monitoring and evaluating the effectiveness of the discipline system on a regular and frequent basis</li> <li>• methods for involving families and communities.</li> </ul> <p>This funding will pay for: Professional Development Contract (\$30,000); Data Systems (\$12,500), School Support (\$7,500).</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

Restricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
3 R	Instruction	\$ 142,795	6.8%	1.8%	Middle School Music Teachers Professional Development	<p>SCUSD music teachers participated in a three-session professional development series focused on integrating literacy within music with an emphasis on the Common Core State Standards for Literacy in Science, History/Social Science and Career and Technical Subjects. Teachers were provided with specific teaching strategies to prepare lessons in Music Literacy Integration. The teachers created lessons, implemented them, and brought back student work. In addition, music teachers met with the Fine Arts Training Specialists eight times throughout the school year for common planning time, which also focused on examining the Common Core Standards and their implications for music instruction.</p> <p>The teachers will administer a student survey to establish base line data for determining music students' perceptions of the impact of literacy integrated into music (approximately 576 students). Music teachers will continue to meet with the Fine Arts Training Specialists throughout the year for Common Planning time and have begun to examine the Common Core Standards for Literacy in Science, Social Science, and Career and Technical Subjects and it's implications for music instruction. Teachers report that engaging in work around the Common Core has made them feel more like a part of the school team and helps to validate the importance of their subject area. Teachers are utilizing the information in their classrooms and report a high engagement factor from their students. They have also noted a higher level of writing produced by students responding to music and art. Participation in the voluntary Common Planning time sessions has also increased.</p> <p>This funding will pay for: 28% Support of Music Teacher Salaries which was previously paid for out of Title I funds. The use of Title I funds for this purpose has been disallowed and this funding will provided needed support to continue to integrate music into the Common Core.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## Restricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
4 R	Instruction	\$ 250,000	12.0%	3.1%	City Year	<p>City Year will serve over 2,000 students at these five priority schools: Rosa Parks, Fern Bacon, Oak Ridge, KBK, and Leataata Floyd through whole class support; over 500 students after school (with an anticipated increase of students at receiving sites); and over 300 students will receive targeted support in either attendance, behavior or course performance (English Language Arts and Math) during the academic day.</p> <p>This funding will pay for: the continuance of this important program and for additional service at the receiving sites.</p>
5 R	Instruction	\$ 381,000	18.2%	4.7%	K12 Virtual School (Aventa, Alternative Ed)	<p>Sacramento Accelerated Academy (SAA) is the districts online credit recovery program and is housed on the Enrollment Center campus. SAA students work on course work in a computer lab setting and have the assistance of teachers who are on-site as well as online teachers whom they can access remotely via the internet. Additional opportunities are available through the individual high schools during the after school programs to support students who need to repeat course work or take individual courses to make up for shortfalls in their schedule.</p> <p>This funding will pay for: the software and other contracted costs to allow for the continuation of this program at both the SAA and every high school.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

Restricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
6 R	Instructional Related Services	\$ 60,000	2.9%	0.7%	Transfer .5 FTE Instructional Coordinator to Title I	Determination was made that the Instructional Coordinator position funded 100% by the General Fund could become a shared resource with 50% of the position being funded by Title I.
7 R	Pupil Services	\$ 260,000	12.4%	3.2%	Nurses	<p>Several sites decreased their funding for 2013-2014 due to school closures and budget priority of sites. Due to this decrease in funding, Health Services is unable to adequately serve the health needs of the district. This additional funding will allow Health Services to maintain their current baseline of services. The per diem health aides will be used to serve the increased number of diabetic students who need assistance with insulin administration and monitoring. Currently Health Services is serving approximately 90 diabetic students. This year alone there was an increase of 21 diabetic students.</p> <p>This funding will pay for: 2.0 Nurse FTE's and approximately 140 additional per diem employee days for four part time Health Aides.</p>



# Programs Included In FY 2013-14 Proposed Budget - Continued

## Restricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
8 R	Pupil Services	\$ 760,000	36.4%	9.4%	Social Workers	<p>Due to the decrease in LEA funding and impact of closure schools Integrated Support Services (ISS) is unable to maintain the same level of social work support without additional funding. Appropriate levels of social work staffing are needed for district-level crisis response, suicide assessments and intervention, case management of at-risk students and the leveraging of over 50 social work and counseling interns to assist in serving our students and families.</p> <p>This funding will pay for: 6.6 Social Worker FTE's.</p>
9 R	Pupil Services	\$ 48,600	2.3%	0.6%	CELDT Testing/MOC/ Enrollment	<p>The Matriculation &amp; Orientation Center (MOC) will administer the California English Language Development Test (CELDT) test to all registered Kindergarten students for FY 2013-2014. This is approximately 1,300 students a 200 student increase over last year. MOC staff is responsible for administering the initial CELDT test to all Kindergarten students in addition to their other duties.</p> <p>This funding will pay for: 12 qualified CELDT testers.</p>
<b>Total</b>		<b>\$ 2,090,395</b>		<b>25.9%</b>		
<b>Total Instruction</b>		<b>\$ 2,090,395</b>	<b>100.0%</b>			

# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
10 U	Instruction	\$ 75,000	1.3%	0.9%	Technology Training For Staff, Students and Parents	<p>Atomic Learning Integrate is an on-demand and online video library that offers a cost-effective staff technology training system for technology integration and support that empowers District staff to effectively utilize technology. With it's integration into the District's Active Directory Services, each staff member can log in and be prescribed or choose to watch training videos on any software, application or technology offering, at anytime and anyplace that has an internet connection. Site licensing for Atomic Learning provides access to all teachers and staff for a full calendar year, and also includes access for students and parents free of charge. To encourage positive results, Atomic Learning will offer trainings on the use and administration of the product throughout the ongoing use of the product. Currently and with no staff and resources in Technology Services dedicated to training staff on the basic functions of technology and software, Atomic Learning is a cost effective tool to empower our users with technology training.</p> <p>This funding will pay for: Acquiring District site license.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
					<p style="color: red; text-align: center;">Item Continued On Next Slide</p> <p style="text-align: center;">Maintain and Expand Early Kindergarten (EK) Program</p>	<p>SCUSD continues to deepen its implementation of the Early Kinder/Transitional Kindergarten Program for our students and families. Five school sites (Alice Birney Waldorf Inspired K-8, H.W. Harkness, Leonardo da Vinci K-8, Theodore Judah and Hubert Bancroft/Thomas Jefferson) provide students and families regional access for this early educational opportunity. The response from parents and school staff at the five pilot school sites strongly indicate that Early Kinder provides the extra support to help students develop the social, emotional and academic skills needed for regular kindergarten and success in school. This sentiment was also echoed by Rachel Ehlers, Principal Fiscal &amp; Policy Analyst, along with five of her staff from the state of California's Legislative Analyst Office, during a fall visit to Harkness Elementary School, where they observed Early Kinder, Kindergarten and Preschool classrooms. One main impetus for the visit by the legislators, besides observing the alignment of the three programs and seeing the students in action, was to discuss the impact effectiveness and feasibility of Early Kindergarten in the State of California. Student enrollment has increased from 72 students in 2010-11 to 133 in 2012-13.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
11 U	Instruction	\$ 265,000	4.4%	3.3%	Maintain and Expand Early Kindergarten (EK) Program  <b>Item Continued From Previous Slide</b>	<p>Early Kinder Data</p> <ul style="list-style-type: none"> <li>• Physical Development <ul style="list-style-type: none"> <li>o Gross Motors Skills - 97/137 (70.80%) have met this skill</li> <li>o Fine Motor Skills - 112/137( 81.75%) have met this skill</li> </ul> </li> <li>• Social-Emotional Development <ul style="list-style-type: none"> <li>o Self – 91/137 (66.42%) have met this skill</li> <li>o Play – 130/137 (94.89%) have met this skill</li> <li>o Social Interaction&amp; Relationships – 107/137 (78.10%) have met this skill</li> </ul> </li> <li>• ELA Development <ul style="list-style-type: none"> <li>o Language Use of Vocabulary &amp; Grammar – 95/137 (69.34%) have met this skill</li> <li>o Pre-Reading – 111/137 (81.02%) have met this skill</li> <li>o Writing – 110/137 (80.295) have met this skill</li> </ul> </li> <li>• Math Development <ul style="list-style-type: none"> <li>o Counting &amp; Cardinality - 105/137 (76.64%) have met this skill</li> <li>o Geometry &amp; Mathematical Reasoning – 108/137 (78.83 %) have met this skill</li> </ul> </li> <li>• Science Development <ul style="list-style-type: none"> <li>o Observes &amp; Experiences weather, the seasons, and nature – 137/137 (100%) have met this skill</li> </ul> </li> </ul> <p>This funding will pay for: Maintaining the program at existing sites and expanding the program by 3 classes.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
12 U	Instruction	\$ 13,000	0.2%	0.2%	Parent Participation - Preschool for Adult Education	<p>Parents, and those with a parenting role, and children join together for a child's earliest school experience. Parents work in the classroom with children under the direction and supervision of the instructor in order to experience how young children learn and develop. This class is designed to help the adult student gain and increase their knowledge and understanding of their children's development.</p> <p>This funding will pay for: expanding the availability of the program by two classes.</p>
13 U	Instruction	\$ 32,000	0.5%	0.4%	PSAT	<p>Through the administration of the College Board's Preliminary SAT (PSAT) to sophomores we involve all students in the college-going process. The PSAT is for many students their first step on the road to college; it is the single best activity students can do to prepare themselves for a future SAT or ACT. Data from the PSAT is utilized to inform students, families and educators to prepare students for college and career. AP Potential can help schools recruit students with a high potential for success in AP classes. AP participation in SCUSD has increased from 8% in 2009 to 17% in 2012-13. Last October 84.4% of the sophomores in the district took the PSAT. This high turnout reduced the cost of each exam from its standard rate of \$14.00/student down to \$12.44/student.</p> <p>This funding will pay for: additional cost associated with continuing the Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT).</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
14 U	Instruction	\$ 650,000	10.9%	8.1%	Linked Learning	<p>Linked Learning Pathways is a rigorous college prep academic program, demanding career prep courses, work-based learning experiences, and wrap-around student support with real-time support and interventions. As a part of the statewide initiative funded by a generous grant from the James Irvine Foundation and supported by ConnectEd, the California Center for College and Career, SCUSD continues to deepen and expand Linked Learning Pathways, and thereby provide more students with the direction and support needed to graduate college and career ready.</p> <p>Twenty-eight established Linked Learning Pathways provided enrolled students with 5,959 Work-Based Learning (WBL) activities in the fall semester of the 2012-2013 school year. These events ranged from career awareness activities such as workplace tours and guest speakers, to internships (56 experiences) resulting in certification, achievement of entry level job skills, and/or advanced placement in post-secondary education opportunities.</p> <p>Schools with Linked Learning Pathways have shown early indications of academic growth. The three small high schools, MET, New Tech, and the School of Engineering and Sciences, have experienced relatively steady increases in base API scores since 2008. Decreased dropout rates provide another indicator of improved academic conditions and achievement outcomes as shown by the dropout rate decreasing for the Met by 4.1%, New Tech 7.4%, and Health Professions 4.8%, between 2008-09 and 2010-2011.</p>

Item Continued  
On Next Slide

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification																								
					Item Continued From Previous Slide	<ul style="list-style-type: none"> <li>• College Attendance/Persistence               <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 40%; text-align: center;">College Attendance</td> <td style="width: 50%; text-align: center;">College Persistence</td> </tr> <tr> <td>2010</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">71%</td> </tr> <tr> <td>2011</td> <td style="text-align: center;">60.7%</td> <td style="text-align: center;">92.3%</td> </tr> <tr> <td>2012</td> <td style="text-align: center;">62.3%</td> <td style="text-align: center;">N/A</td> </tr> </table> </li> <li>• Graduation Rate               <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 40%; text-align: center;">LL Pathway</td> <td style="width: 50%; text-align: center;">Non-Pathway</td> </tr> <tr> <td>2010</td> <td style="text-align: center;">96%</td> <td style="text-align: center;">91%</td> </tr> <tr> <td>2011</td> <td style="text-align: center;">91.2%</td> <td style="text-align: center;">79.5%</td> </tr> <tr> <td>2012</td> <td style="text-align: center;">90.4%</td> <td style="text-align: center;">80.1%</td> </tr> </table> </li> </ul> <p>Linked Learning Pathway Development</p> <ul style="list-style-type: none"> <li>• 2009-2010 - 4 Pathways</li> <li>• 2010-2011 - 15 Pathways</li> <li>• 2011-2012 - 21 Pathways</li> <li>• 2012-2013 - 28 Pathways</li> </ul> <p>This funding will pay for: salaries for District support staff (\$480,000), substitute teacher costs (\$100,000), Professional Development for Site Leaders &amp; School Teams (\$40,000), Compensation for Pathway leads (\$20,000), Marketing, Recruitment, Parent/Community Engagement.</p>		College Attendance	College Persistence	2010	N/A	71%	2011	60.7%	92.3%	2012	62.3%	N/A		LL Pathway	Non-Pathway	2010	96%	91%	2011	91.2%	79.5%	2012	90.4%	80.1%
	College Attendance	College Persistence																												
2010	N/A	71%																												
2011	60.7%	92.3%																												
2012	62.3%	N/A																												
	LL Pathway	Non-Pathway																												
2010	96%	91%																												
2011	91.2%	79.5%																												
2012	90.4%	80.1%																												

# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
15 U	Instruction	\$ 45,000	0.8%	0.6%	Teachscape	<p>Teachscape is a tool used by principals to document classroom observational data. The data is shared with individuals, teachers, and whole staff. The system allows for observational data to be summarized over a specific period of time, which allows teachers and administrators to identify trends in teaching. As a result of the trends, instruction can be modified and adjusted based on need. This is a critical operation tool used in our evaluation process.</p> <p>This funding pays for: the continuation of this subscription based service.</p>
16 U	Instruction	\$ 32,000	0.5%	0.4%	Debate Competitions	<p>Begin providing General Fund support for debate competitions to increase the opportunities for students to participate in this extracurricular activity. Currently no support is provided by the District.</p> <p>This funding pays for: debate league fees, debate competition expenses, and debate coach stipends.</p>



# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
17 U	Instruction	\$ 15,500	0.3%	0.2%	WASC	<p>WASC increased the yearly cost. If the district does not support the additional cost, the sites will have to cover. Currently, the school sites have limited operating budgets, and the additional cost would hinder their ability to provide instructional and/or custodial supplies to students and staff.</p> <p>This funding pays for: the additional cost associate with continuing with Western Association of Schools and Colleges (WASC) accreditation.</p>
18 U	Instruction	\$ 105,000	1.8%	1.3%	Parent Teacher Home Visits (PTHV) Transition & Expansion	<p>Currently PTHV is conducting home visits in 42 schools providing increased meaningful parent engagement and improved student achievement through; expanded scope of work which will include \$10,000 per each participating "receiving school" for teachers to conduct 120 additional home visits during summer and fall months. In addition, Academic Parent Teacher Team (APTT) meetings will be expanded to 12 school sites. Full implementation consists of 3 APTT meetings per year and an individualized parent 30 minute meeting during conference week.</p> <p>This funding pays for: funding of a Teacher Training team to increase APTT sustainability as well as the funding of a common core subcommittee to ensure APTT is aligned with common core standards and district common core implementation.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
19 U	Instruction	\$ 36,000	0.6%	0.4%	Athletic Trainers	<p>There has been an increase in the cost of athletic trainers. If the district does not provide the funding to the sites, they will be asked to support it with additional fundraising.</p> <p>This funding pays for: the increased cost for trainers.</p>
20 U	Instruction	\$ 120,000	2.0%	1.5%	Athletic Transportation	<p>Last year there was a \$20,000 per HS reduction in the transportation budget. The reduction left sites to either raise the funds, or rely on the students to get to the games for many events. West Campus saw a decline in both female and male participants; McClatchy, Hiram Johnson and Rosemont all showed a decrease in their male participants; and Rosemont saw a decline in their female participants. We are continuing to evaluate, but the reduction in transportation funding has made it tough on students who already have limited resources.</p> <p>There are thousands of studies from the past 30 years alone that show a link between athletics and academic achievement. Below is from M. Khan, Jamil, M. Kahn, &amp; Kareem (2012):</p> <p><i>"It is concluded that there is link between participation in sports and academic performance and sports activities positively influence on the education of the youth. These activities are helpful for enhancing academic mission of the colleges, academic focus of the students and ability of the students to succeed academically. It is further concluded that participation in these activities improve the mental or cognitive development of youth, grade point average and class tests results. These activities have positive influence on memory and students concentration in education."</i></p> <p>This funding pays for: restoring athletic transportation funding to the six comprehensive high schools.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
21 U	Instruction	\$ 25,000	0.4%	0.3%	Summer Fitnessgram Testing and Independent Study during the school year	<p>SCUSD students are required to pass at least 5 of 6 on the Fitnessgram to qualify for a two year physical education exemption. To give students the opportunity to pass this state required test special testing will be set up during the summer for incoming 10th-12th graders that did not pass the test Freshman year. In addition SCUSD students are required to successfully complete 20 credits of Physical Education to meet the district's high school graduation requirements. In order to meet individual student needs and encourage all students to complete their high school education, the Governing Board has provided a provision for flexibility in the completion of prescribed courses in accordance with the law. In instances where students are unable to meet the Physical Education requirements through a traditional route, students may be able to take Independent Study. Students opting for the alternative are students who have the following in their schedule: marching band, band, academy sequenced course work, AP and Honors courses.</p> <p>This funding pays for: developing and beginning this program. \$5,000 for each comprehensive high school.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
22 U	Instructional Related Services	\$ 75,000	1.3%	0.9%	U-CAN Go To College	<p>U-CAN Go To College program provides outreach services, conducts information and, leadership development skills workshops primarily for African-American students attending the SCUSD High Schools. This program is unique because the U-CAN guarantees a student's admission to a specific or selected Historically Black Colleges and Universities (HBCU) if he/she graduates from high school or acquires a GED, and applies to a specified HBCU. Additionally, scholarship opportunities are made available for students who have a 2.5 or higher grade point average and/or a 1000 plus SAT or an 18 plus ACT test score. During the 2011-2012 School Year, U-CAN was contracted to serve 175 students. However, the program worked with 450 students. Of the total number of students served, 248 were seniors and 202 were juniors and sophomores. Of the seniors served, 121 applied to an HBCU and 103 were accepted (over 85% acceptance rate) and 36 received scholarships worth \$723,000.00. The U-CAN is currently serving approximately 225 seniors and 175 juniors. U-CAN seniors who have been accepted to a school of their choice to date: McClatchy – 8; West Campus – 8; HJHS – 10; Rosemont – 12; Burbank – 10; Kennedy – 15; American Legion – 8; HPHS – 4</p> <p>This funding pays for: increased support for additional participation.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
23 U	Instructional Related Services	\$ 400,000	6.7%	5.0%	BTSA/PAR	<p>The Beginning Teacher Support and Assessment (BTSA) Induction Program is designed to improve the support and induction services to 100 eligible novice and experienced teachers in order to enhance teacher quality, improve student achievement, offer equitable learning opportunities, and to retain quality teachers in the District. The Peer Assistance and Review (PAR) provides an opportunity for teachers to improve their performance. The specific learning outcomes for Participating Teachers shall be designed to strengthen the Participating Teacher's skill and expertise in accordance with the California Standards for the Teaching Profession (CSTP). Through the continued work of the BTSA Induction Program to support novice teachers and the increased efforts to serve struggling experienced teachers through a PAR program, the District will improve teacher quality and help to ensure retention of effective teachers.</p> <p>This funding pays for: 2.0 Beginning Teacher Support and Assessment (BTSA)/PAR FTE's and stipends for 100 additional personnel, instructional materials, training cost.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
24 U	Instruction Related Services	\$ 250,000	4.2%	3.1%	Enrollment Center	<p>The Enrollment Center was created as a one-stop resource to service families seeking resources and information when enrolling their children in our district. Families are able to enroll students, submit transfer and open enrollment applications, have questions answered, receive pre-testing services and benefit from the on-site immunization clinic. The Enrollment Center ensures fairness and equity in the treatment of families and allows central monitoring of enrollment and intra- and inter-district permits. It also provides an opportunity to consolidate services and create a more efficient enrollment process, as Enrollment Center staff are highly trained and knowledgeable in all processes and procedures. Additional funds are necessary to ensure that this services continues for students, families and community.</p> <p>This funding pays for: additional staff, overtime, additional services from GreenTree, the firm that manages the student/program lottery data base, additional supplies, additional postage, additional security.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
25 U	Instructional Related Services	\$ 130,000	2.2%	1.6%	Data Director	<p>Web-based data and assessment management system that allows teachers, principals and administrators a way to create assessments or use assessments pre-built and scan them in order view, disaggregate, and analyze student data. In addition, it creates reports for our district benchmarks and other State mandated assessments. System is required for at least one more fiscal year. Determination will be made after the selection of the new student information system as to whether or not this system will be maintained.</p> <p>This funding pays for: cost of the software license for the FY 2013-14 school year.</p>
26 U	Instructional Related Services	\$ 22,000	0.4%	0.3%	eSchool	<p>eSchool serves as the district's online professional development platform. It houses the district's professional development catalog and provides registration access to all teachers. It provides the capability for teachers to track their professional development history and provide feedback on the quality of the professional development offerings.</p> <p>This funding pays for: the annual software license.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
27 U	Pupil Services	\$ 1,937,000	32.4%	24.0%	Restore Middle and High School Counselors	<p>SCUSD's Counseling and Guidance Program is focused on preparing all students in the academic, social/emotional and career domains to contribute and compete as positive, life-long learners and members of our global community. Credentialed school counselors are based at all of SCUSD's middle and high schools to assist students with a wide range of needs.</p> <p>This funding pays for: the continued employment of the counselors at the middle and high school level. 19.0 Counselor FTE's for Middle and High Schools.</p>
28 U	Pupil Services	\$ 50,000	0.8%	0.6%	Connect Center	<p>The SCUSD Connect Center is a centralized youth and family resource center that serves as a "gateway" to critical support services for students and families in our school district. It offers an innovative solution to addressing the health, wellness and educational needs of SCUSD's children, youth and families. This central hub is designed to increase coordination of services by providing a single, easily identifiable point of access and assistance to address the social, emotional, and health needs of all students. Appropriate levels of social work staffing are needed for district-level crisis response, suicide assessments and intervention, case management of at-risk students and the leveraging of over 50 social work and counseling interns to assist in serving our students and families.</p> <p>First year of operations the center exceeded all expectations serving well over 250 students or families and providing health insurance referrals for 200 students. Since inception the center has processed over 1,220 referrals from school and District staff. They responded to 380 referrals by providing support services.</p> <p>This funding pays for: a part time 0.5 Social Worker FTE for the Center will be able to meet the ever increasing demand for their services.</p>



# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
29 U	Pupil Services	\$ 125,000	2.1%	1.5%	Particulate Collectors	<p>To prevent the dead lining of some of the older buses within our fleet we must comply with the State mandate and install particulate filters.</p> <p>This funding pays for: providing the mandated retrofitting of 12 old buses.</p>
30 U	Pupil Services	\$ 74,000	1.2%	0.9%	Transportation Director	<p>The Transportation Director has been inappropriately charged to the Nutrition Service Fund.</p> <p>This funding pays for: the annual amount required to charge Transportation Director's salary to Transportation Services.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
31 U	Plant Services	\$ 430,500	7.2%	5.3%	Custodial Staff and/or Plant Operations Managers	<p>Studies show that improved indoor air quality has proven health benefits. It's not surprising that occupants in well-cleaned and well-maintained facilities report fewer health problems. Fewer health problems translate to reduced absenteeism, improved well-being and increased productivity. Cleanliness has also been shown to increase repeat business in retail and hospitality and improve student achievement in schools. In addition, custodial staff can also help increase the longevity of building systems and finishes and reduce negative environmental effects from excessive or poor cleaning procedures. The current levels of custodial and SPOM staffing are not sufficient to ensure clean and safe facilities.</p> <p>This funding pays for: 6.0 School Plant Operations Manager (SPOM) FTE's - deployment will be one FTE to each high school. The six SPOMs will be placed at sites that currently only have one custodial FTE. The displaced custodial FTEs will then be placed at Hiram Johnson (1.0 FTE), Rosemont (1.0 FTE), Burbank (1.0 FTE), John F. Kennedy (1.0 FTE), C.K. McClatchy (1.0 FTE), West Campus (0.5 FTE), and Sutter Middle School (0.5 FTE).</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

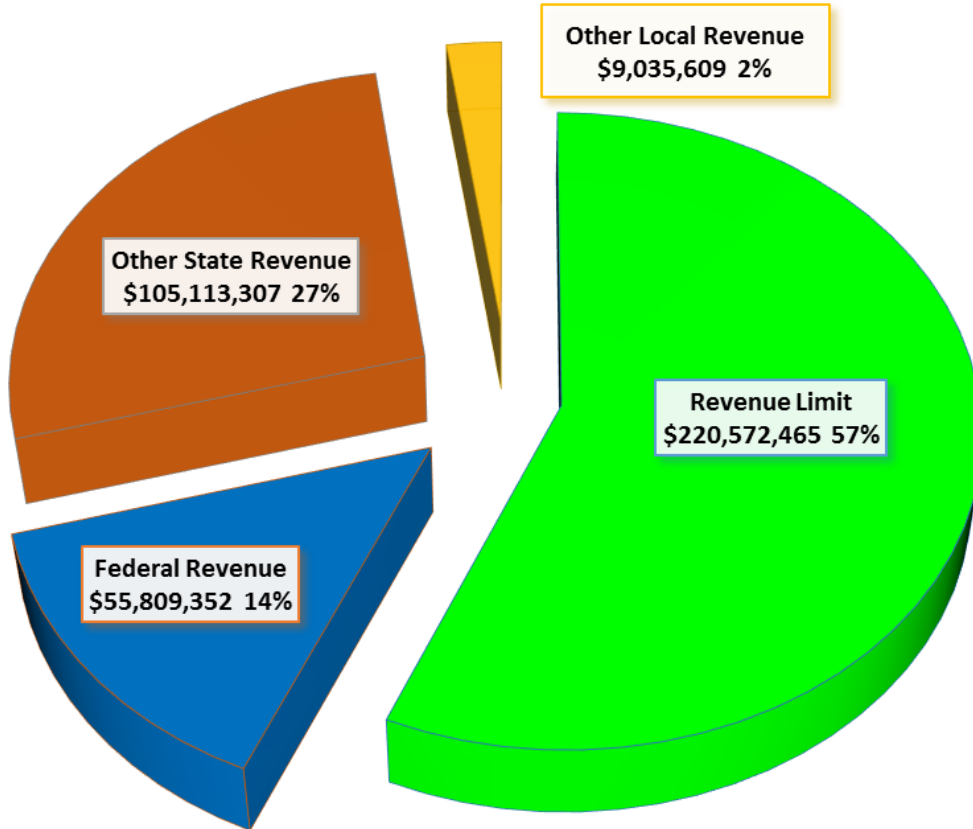
UnRestricted Items Contained Within Proposed FY 2013-14 Budget						
Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
32 U	Plant Services	\$ 745,250	12.5%	9.2%	Maintain FY 2012-2013 Temp SPOM (One Year) 11 FTE	<p>Currently some schools do not have a School Plant Operating Manager (SPOM) due to the depth of cuts that the District was forced to make in recent years. Custodians are not able to preform many of the functions that SPOM's preform on a daily basis. This severely detracts from the District's ability to maintain our schools at the proper level. This need was so critical that last year one-time funds were found to address this need. This funding will allow for the conversion of these positions to an ongoing status.</p> <p>This funding pays for: 10.0 SPOM FTE's and 1 FTE Facility Operations Specialist will be deployed to the sites with the highest need after a survey of all sites is conducted.</p>
33 U	Plant Services	\$ 100,000	1.7%	1.2%	Additional Utility Expenses	<p>Upon receipt of additional notifications from our utility providers it was determined that addition funds were needed to ensure that adequate budget existed for our utility expenditures.</p> <p>This funding pays for: providing a supplement to the utility budget to assist in paying the increased charges.</p>

# Programs Included In FY 2013-14 Proposed Budget - Continued

## UnRestricted Items Contained Within Proposed FY 2013-14 Budget

Item #	California School District Standardized Account Code Structure (SACS) Function	Proposed Amount Funded	% of Type	% of Total	Request Item	Justification
34 U	Plant Services	\$ 225,000	3.8%	2.8%	Additional School Resource Officers (SRO)	<p>This year, the SRO for Will C. Wood has frequently been pulled from the site to handle calls for other schools. The SRO for Rosa Parks has also been pulled almost daily to handle other calls. The two additional officers will be floaters who handle calls for sites who do not have an SRO (various elementary schools, small high schools and middle schools). In addition, either of these officers can fill in for officers who are off duty, or attending training. This will ensure that our sites with full time officers will be consistently protected. The addition of two additional SRO's to the district will provide more comprehensive coverage for our middle and high schools. Additional staffing will provide opportunities for proactive approaches to school policing.</p> <p>This funding pays for: 2.0 School Resource Officer (SRO) FTE's.</p>
<b>Total</b>		<b>\$ 5,977,250</b>		<b>74.1%</b>		
<b>Total Instruction</b>		<b>\$ 4,476,500</b>	<b>74.9%</b>			
<b>Total</b>		<b>\$ 8,067,645</b>				
Instruction		\$ 2,375,295		29.4%		
Instruction Related Services		\$ 937,000		11.6%		
Pupil Services		\$ 3,254,600		40.3%		
Plant Services		\$ 1,500,750		18.6%		
				<b>100.0%</b>		

## TOTAL FY 2012-13 REVENUE



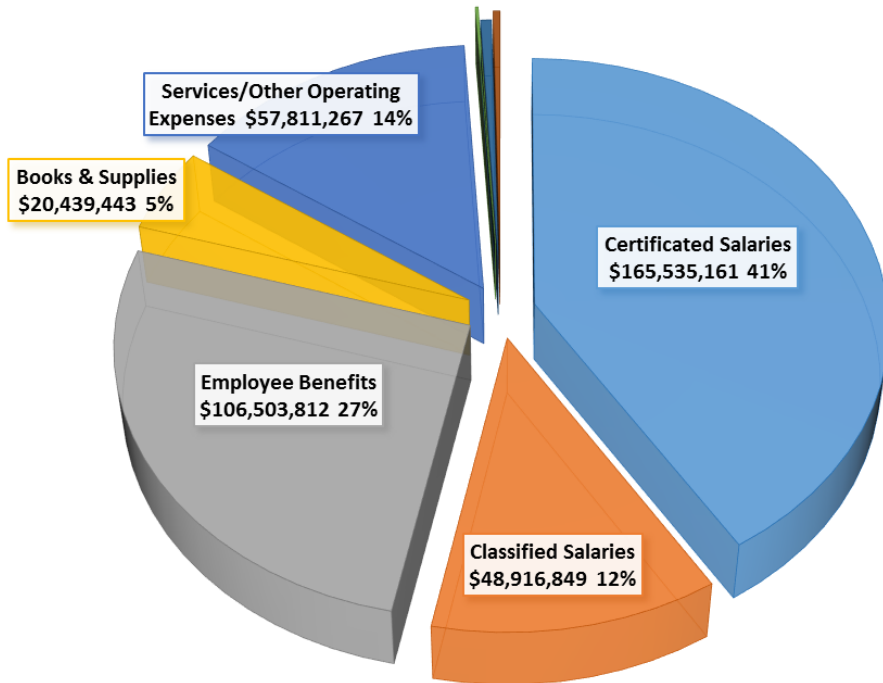
UnRestricted FY 2012-13 Budget		% of Type	% of Total
<b>Revenue</b>			
Revenue Limit	\$ 211,165,233	79.7%	95.7%
Federal Revenue	\$ -	0.0%	0.0%
Other State Revenue	\$ 49,549,715	18.7%	47.1%
Other Local Revenue	\$ 4,360,579	1.6%	48.3%
<b>Total UnRestricted Revenue</b>	<b>\$ 265,075,527</b>		<b>67.9%</b>

Restricted FY 2012-13 Budget		% of Type	% of Total
<b>Revenue</b>			
Revenue Limit	\$ 9,407,232	7.5%	4.3%
Federal Revenue	\$ 55,809,352	44.5%	100.0%
Other State Revenue	\$ 55,563,592	44.3%	52.9%
Other Local Revenue	\$ 4,675,030	3.7%	51.7%
<b>Total Restricted Revenue</b>	<b>\$ 125,455,206</b>		<b>32.1%</b>

Total FY 2012-13 Budget		% of Type
<b>Revenue</b>		
Revenue Limit	\$ 220,572,465	56.5%
Federal Revenue	\$ 55,809,352	14.3%
Other State Revenue	\$ 105,113,307	26.9%
Other Local Revenue	\$ 9,035,609	2.3%
<b>Total Revenue</b>	<b>\$ 390,530,733</b>	

# FY 2012-13 Budget By Object

TOTAL FY 2012-13 EXPENDITURES BY OBJECT



Other Expenses \$2,169,461  
1%

Capital Outlay \$543,110  
0%

Indirect Support  
\$(1,371,923) 0%

**Total Compensation**  
**\$320,955,822 80.1%**

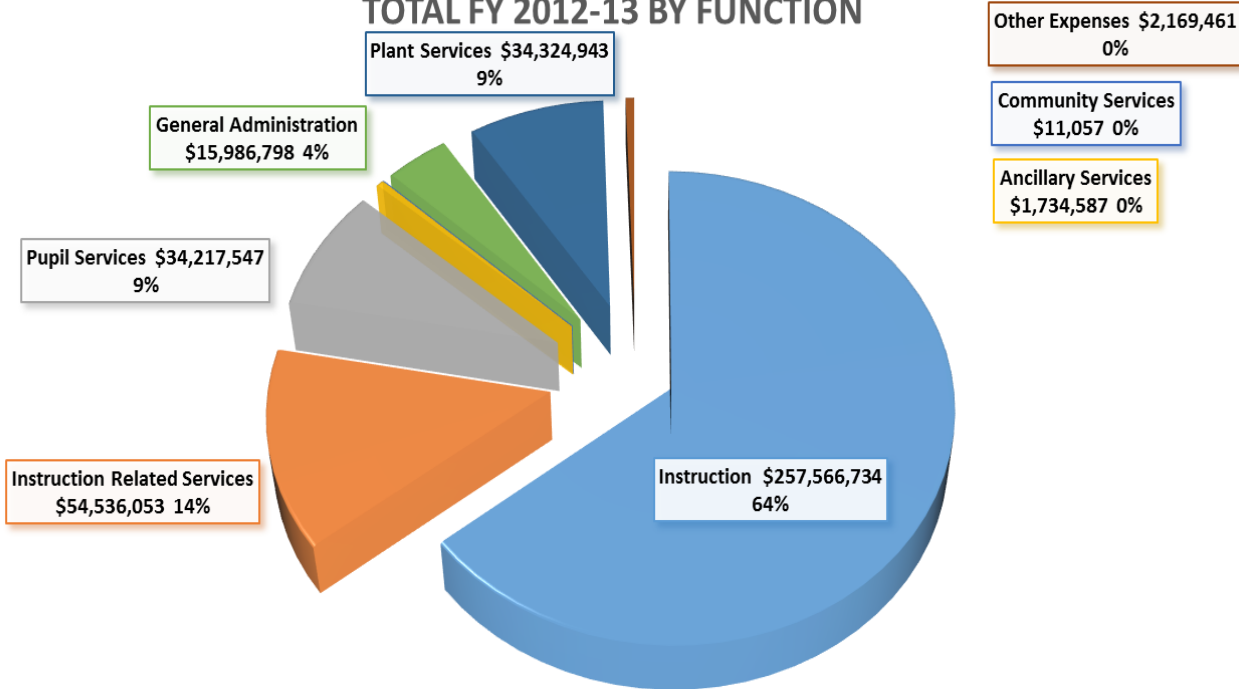
UnRestricted FY 2012-13 Budget		% of Type	% of Total
<b>Expenditures By Object</b>			
Certificated Salaries	\$ 114,216,913	51.0%	69.0%
Classified Salaries	\$ 22,868,242	10.2%	46.7%
Employee Benefits	\$ 63,746,321	28.5%	59.9%
Books & Supplies	\$ 5,669,212	2.5%	27.7%
Services/Other Operating Expenses	\$ 18,615,180	8.3%	32.2%
Capital Outlay	\$ 282,162	0.1%	52.0%
Other Expenses	\$ 2,136,453	1.0%	98.5%
Indirect Support	\$ (3,474,497)	-1.6%	253.3%
<b>Total UnRestricted Expenses</b>	<b>\$ 224,059,986</b>		<b>55.9%</b>
<b>Total Compensation 1+2+3</b>	<b>\$ 200,831,476</b>	<b>89.6%</b>	<b>62.6%</b>

Restricted FY 2012-13 Budget		% of Type	% of Total
<b>Expenditures By Object</b>			
Certificated Salaries	\$ 51,318,248	29.1%	31.0%
Classified Salaries	\$ 26,048,607	14.8%	53.3%
Employee Benefits	\$ 42,757,491	24.2%	40.1%
Books & Supplies	\$ 14,770,231	8.4%	72.3%
Services/Other Operating Expenses	\$ 39,196,087	22.2%	67.8%
Capital Outlay	\$ 260,948	0.1%	48.0%
Other Expenses	\$ 33,008	0.0%	1.5%
Indirect Support	\$ 2,102,574	1.2%	-153.3%
<b>Total Restricted Expenses</b>	<b>\$ 176,487,194</b>		<b>44.1%</b>
<b>Total Compensation 1+2+3</b>	<b>\$ 120,124,346</b>	<b>68.1%</b>	<b>37.4%</b>

Total FY 2012-13 Budget		% of Type	% of Total
<b>Expenditures By Object</b>			
Certificated Salaries	\$ 165,535,161	41.3%	
Classified Salaries	\$ 48,916,849	12.2%	
Employee Benefits	\$ 106,503,812	26.6%	
Books & Supplies	\$ 20,439,443	5.1%	
Services/Other Operating Expenses	\$ 57,811,267	14.4%	
Capital Outlay	\$ 543,110	0.1%	
Other Expenses	\$ 2,169,461	0.5%	
Indirect Support	\$ (1,371,923)	-0.3%	
<b>Total Expenses</b>	<b>\$ 400,547,180</b>		
<b>Total Compensation 1+2+3</b>	<b>\$ 320,955,822</b>	<b>80.1%</b>	

# FY 2012-13 Budget By Function

**TOTAL FY 2012-13 BY FUNCTION**



UnRestricted FY 2012-13 Budget		% of Type	% of Total
<b>Expenditures By Function</b>			
Instruction	\$ 152,675,426	68.1%	59.3%
Instruction Related Services	\$ 28,896,357	12.9%	53.0%
Pupil Services	\$ 1,975,251	0.9%	5.8%
Ancillary Services	\$ 1,613,471	0.7%	93.0%
Community Services	\$ 11,057	0.0%	100.0%
General Administration	\$ 13,440,749	6.0%	84.1%
Plant Services	\$ 23,311,222	10.4%	67.9%
Other Expenses	\$ 2,136,453	1.0%	98.5%
<b>Total UnRestricted Expenses</b>	<b>\$ 224,059,986</b>		<b>55.9%</b>
<b>Total Instruction 1+2+3</b>	<b>\$ 183,547,034</b>	<b>81.9%</b>	<b>53.0%</b>

Restricted FY 2012-13 Budget		% of Type	% of Total
<b>Expenditures By Function</b>			
Instruction	\$ 104,891,308	59.4%	40.7%
Instruction Related Services	\$ 25,639,696	14.5%	47.0%
Pupil Services	\$ 32,242,296	18.3%	94.2%
Ancillary Services	\$ 121,116	0.1%	7.0%
Community Services	\$ -	0.0%	0.0%
General Administration	\$ 2,546,049	1.4%	15.9%
Plant Services	\$ 11,013,721	6.2%	32.1%
Other Expenses	\$ 33,008	0.0%	1.5%
<b>Total Restricted Expenses</b>	<b>\$ 176,487,194</b>		<b>44.1%</b>
<b>Total Instruction 1+2+3</b>	<b>\$ 162,773,300</b>	<b>92.2%</b>	<b>47.0%</b>

Total FY 2012-13 Budget		% of Type	% of Total
<b>Expenditures By Function</b>			
Instruction	\$ 257,566,734	64.3%	
Instruction Related Services	\$ 54,536,053	13.6%	
Pupil Services	\$ 34,217,547	8.5%	
Ancillary Services	\$ 1,734,587	0.4%	
Community Services	\$ 11,057	0.0%	
General Administration	\$ 15,986,798	4.0%	
Plant Services	\$ 34,324,943	8.6%	
Other Expenses	\$ 2,169,461	0.5%	
<b>Total Expenses</b>	<b>\$ 400,547,180</b>		
<b>Total Instruction 1+2+3</b>	<b>\$ 346,320,334</b>	<b>86.5%</b>	

# FY 2012-13 Budget Summary UnRestricted & Restricted

<b>UnRestricted FY 2012-13 Budget Summary</b>		
Revenue	\$ 265,075,527	+
Expenditures	\$ 224,059,986	-
Transfers In	\$ 710,568	+
Contributions	\$ (42,896,158)	+
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (1,170,049)</b>	<b>=</b>
<b>Ending Fund Balance</b>		
Beginning Fund Balance July 1	\$ 12,577,660	+
Change In Fund Balance	\$ (1,170,049)	-
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 11,407,611</b>	<b>=</b>
<b>Components Of Ending Fund Balance</b>		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,979,822	+
<b>Total Non-Spendable</b>	<b>\$ 9,524,822</b>	<b>= +</b>
<b>Unappropriated Fund Balance</b>	<b>\$ 1,882,789</b>	<b>+</b>
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 11,407,611</b>	<b>=</b>

<b>Restricted FY 2012-13 Budget Summary</b>		
Revenue	\$ 125,455,206	+
Expenditures	\$ 176,487,194	-
Transfers In	\$ -	+
Contributions	\$ 42,896,158	+
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (8,135,830)</b>	<b>=</b>
<b>Ending Fund Balance</b>		
Beginning Fund Balance July 1	\$ 8,535,835	+
Change In Fund Balance	\$ (8,135,830)	-
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 400,005</b>	<b>=</b>
<b>Components Of Ending Fund Balance</b>		
Revolving Cash	\$ -	+
Stores Inventory	\$ -	+
Reserve For Economic Uncertainty	\$ -	+
<b>Total Non-Spendable</b>	<b>\$ -</b>	<b>= +</b>
<b>Unappropriated Fund Balance</b>	<b>\$ 400,005</b>	<b>+</b>
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 400,005</b>	<b>=</b>



<b>Total FY 2012-13 Budget Summary</b>		
Revenue	\$ 390,530,733	+
Expenditures	\$ 400,547,180	-
Transfers In	\$ 710,568	+
Contributions	\$ -	+
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (9,305,879)</b>	<b>=</b>
<b>Ending Fund Balance</b>		
Beginning Fund Balance July 1	\$ 21,113,495	+
Change In Fund Balance	\$ (9,305,879)	-
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 11,807,616</b>	<b>=</b>
<b>Components Of Ending Fund Balance</b>		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,979,822	+
<b>Total Non-Spendable</b>	<b>\$ 9,524,822</b>	<b>= +</b>
<b>Unappropriated Fund Balance</b>	<b>\$ 2,282,794</b>	<b>+</b>
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 11,807,616</b>	<b>=</b>

# Remaining Balances

- Questions continue to be asked about the District's Books & Supplies Object Range.
- Below is an extract from our accounting system with the General Fund **UnRestricted** Account Balances as of June 5, 2013.
- Please note that while many of these are not technically restricted they are for a specific purposes only as specified by the donor!

Resource	Description	Account Balance
0000	Unrestricted Resources, No Rep	\$ 198,717.83
0005	Lost Books	\$ 2,912.13
0015	Transition	\$ 27,305.20
0020	C S Reduction, 9-12 (1200)	\$ 48,974.00
0021	Community Day Schl (2430)	\$ 1,011.33
0024	Deferred Maint. Appor (6205)	\$ 12,397.13
0025	Physical Education Teac (6258)	\$ 50,201.00
0028	Comm. Based English T. (6285)	\$ (111.00)
0029	ROC/P Apportionment (6350)	\$ 81,614.68
0032	Arts and Mus Block Grant(6760)	\$ 146,692.27
0034	Supplem. Sch Counselors(7080)	\$ 70,592.00
0036	Gifted & Talented (GATE-7140)	\$ 9,203.47
0037	Instr. Materials Realig(7156)	\$ 877.85
0044	Staff Dev. Math & Readi (7294)	\$ (62.00)
0046	Staff Dev. Principal Tr (7325)	\$ 474.00

Resource	Description	Account Balance
0047	Supplementary Prgs-Spec.(7370)	\$ 28,068.00
0049	Pupil Retention Block G.(7390)	\$ 15,710.00
0051	Teacher Credentia B. Gr(7392)	\$ 908.98
0053	Targeted Inst Impr Bloc (7394)	\$ 59,936.82
0054	School & Lib Impv. Block(7395)	\$ (1,902.46)
0055	Discret. B. Grant - Sch (7396)	\$ 90,810.44
0056	Calf. Inst. Garden (7026)	\$ 4,130.24
0057	Arts, Mus and PE B Grant(6761)	\$ 25,572.93
0117	Staff Dev. English Lear (7296)	\$ 187,385.00
0805	Billed By Invoice (Billables)	\$ (13,078.32)
0807	CELDT Calif English Language D	\$ 105,990.14
0812	Donations - Special Funds	\$ 703,766.12
0845	Oral Health Assessment	\$ 1,508.49
0865	Saturday School	\$ 849.56
1100	State Lottery	\$ 145,435.24
<b>Total</b>		<b>\$2,005,891.07</b>

## Remaining Balances - Continued

- The following slides show **Restricted** balances as of June 5, 2013. Funds in these accounts may not be expended except for the intended purpose!

Resource	Description	Account Balance
3010	IASA-Title I Basic Grants-Low	\$ 454,939.16
3017	Home Visits- (Title I)	\$ 6,910.65
3025	IASA-Title I-Local Delinquent-	\$ 10,069.93
3180	Title I, School Improvement G.	\$ 776.75
3185	NCLB Title I, Part A, Prog. Im	\$ 10,415.49
3315	Spec Ed-IDEA Preschl Entitlemn	\$ 54.00
3320	Spec Ed-IDEA Preschl Local Ent	\$ 7,778.22
3395	Sp Ed-Alternative Dispute Reso	\$ 6,637.60
3410	Dept. of Rehab: TPP	\$ 47,430.19
3550	Voc Program-Voc & Appl Second	\$ 3,192.37
3725	Safe and Supportive Schools	\$ 162,243.56
4035	NCLB Title II, Part A ImpTchrQ	\$ 145,841.02
4036	NCLB: TITLE II, PART A, ADMIN	\$ 10,853.30
4045	Title II Part D Enhancing Ed t	\$ (73.47)
4124	21ST CENTURY COMM LEARNIN	\$ 47,115.34
4203	Title III Limited English Prof	\$ 148,231.26
4510	Indian Education	\$ 11,104.17
5630	Homeless Children Education Gr	\$ 23,616.57
5640	Medi-Cal Billing Option	\$ 144,926.20
5812	Community Oriented Policing S	\$ 205,030.24

Resource	Description	Account Balance
5820	Project Thrive	\$ 75,569.08
5856	Smaller Learning Communities (	\$ 32,433.88
5862	Independent Living Foster Yout	\$ (112.92)
5865	ILP - Teens & TAY	\$ (112.93)
5879	READINESS AND EM. MAG. FOR	\$ 259,155.23
5945	ROTC	\$ 404.59
5950	Good Behavior Game Grant	\$ 4,330.62
5967	Teaching American History Gran	\$ 20,962.83
6010	After School Edu. and Safety	\$ (6,014.73)
6240	Healthy Start-Planning & Opera	\$ 6.87
6286	English Language Learners, Tch	\$ 386,112.62
6300	Lottery Instructional Material	\$ 1,180,019.95
6385	Governor's CTE Initiative: CPA	\$ 45,895.00
6500	Special Education	\$ 156,713.85
6512	Special Ed - Mental Health S.	\$ 247,409.00
6520	Sp Ed Workability	\$ 20,326.65
6535	Personnel Development	\$ 1,949.96
6690	TUPE- Grades 6-12	\$ 47,048.24
7090	Economic Impact Aid	\$ 1,399,555.75
7091	Economic Impact Aid-LEP	\$ 689,003.46

## Remaining Balances - Continued

- The following slides show **Restricted** balances as of June 5, 2013. Funds in these accounts may not be expended except for the intended purpose!

Resource	Description	Account Balance
7220	Partnership Academies Program	\$ 117,792.82
7230	Transportation-Home to School	\$ (2,452.96)
7240	Transportation-Special Educati	\$ (179,321.26)
7365	Supplementary Prgs-Foster Yout	\$ 206.60
7400	Quality Education Investment A	\$ 303,578.35
8150	Ongoing & Major Maintenance EC	\$ (20,209.62)
9013	AIR QUALITY-SACTO METROPC	\$ 17,792.16
9020	Advanced Placement Test Fee R	\$ 11,522.87
9030	ARE Revenues Earned-Grants	\$ 8,477.64
9036	Barona Education Grant	
9040	Broad Foundation	\$ 13,825.85
9048	California Acad Partnership	\$ 20,017.12
9052	California Endowment	\$ 33,739.25
9053	Calif Fertilizer Foundation Sc	\$ 777.00
9055	California Wellness Foundation	\$ 85,699.38
9056	Capital Exp./Priv, Sch (3015)	\$ 8,516.44
9062	Cell Towers	\$ 25,062.07
9077	CHIPRA-Centers for Medica&Med	\$ 1,186.91
9079	Charter Compact Implementation	\$ 16,977.66
9081	Collaborating Districts IPG	\$ 53,682.75

Resource	Description	Account Balance
9152	Educational Foundation	\$ 1,210.34
9155	Educational Technology K-12 Vo	\$ 156.64
9158	Energy Education Project	\$ 1,395.00
9194	First Robotics	\$ 520.09
9215	Great Valley Center	\$ 117.00
9231	Healthy & Act Kids,Ready to L.	\$ 73,665.39
9238	High School Exit Exam	\$ 30,382.49
9270	Icon School Grant	\$ 500.00
9325	Kaiser: School Based Health C	\$ 48,729.00
9349	Landmark Const - Building Desi	\$ 3,540.89
9350	Laura Bush Fnftn for America's	\$ 191.86
9383	LOWE'S TOOLBOX FOR EDUC	\$ 5,242.18
9405	MAA - Medi-Cal Activities Admi	\$ 71,685.59
9406	McClatchy Restoration - Founta	\$ 14,176.13
9407	McClatchy Restoration - Window	
9416	MPR Associates, Inc. Grant	\$ 3,094.38
9417	Multiple Pathways	\$ 62,989.10
9418	National Fish & Wildlife Found	\$ 19.90
9505	Packard Grant	\$ 69,252.71
9507	Packard -Early K Program	\$ 17,777.70

## Remaining Balances - Continued

- The following slides show **Restricted** balances as of June 5, 2013. Funds in these accounts may not be expended except for the intended purpose!

Resource	Description	Account Balance
9530	TCE - PE INITIATIVE	\$ 3,005.84
9540	Price Family Fund II-The San D	\$ 50.67
9544	Proctor and Gamble (P&G)	\$ 223.57
9551	Public Health Institute	\$ 1,062.00
9566	Region 3 Training	\$ 51,214.17
9570	ROP (Self Support Programs)	\$ 3,042.02
9575	Sac PD - Drapes and Cameras	\$ (11,371.41)
9590	Sacramento Region Community F	\$ 158.04
9598	Safe Routes	\$ 399.04
9614	Private Foundation	\$ 21,716.05
9623	Sierra Health Foundation REACH	\$ 2,403.93
9625	Solar America Grant	\$ 320.22

Resource	Description	Account Balance
9627	SMUD - EMCS Project	\$ 49,160.24
9630	SOTA/Civic Permits	\$ 169.06
9633	Sp. Ed - Community Advisory C.	\$ 376.60
9637	State Street Foundation	\$ 1,064.00
9646	Swimming	\$ 2,335.90
9647	Teichert Foundation	\$ 2,565.54
9648	Target Field Trip Grant	\$ 1,077.80
9700	Vanir Foudation	\$ (8.58)
9733	Way Up	\$ 18,569.33
9737	Western Growers Foun-School G	\$ 1,500.00
9745	Youth Congress	\$ 2,662.82
	<b>Total</b>	<b>\$7,080,963.82</b>

- **Definitions of some of the large carryover programs.**

### **6300 - Lottery Instructional Material**

Purchase of instructional materials for use by pupils and their teachers as a learning resource and to help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or nonprinted, and may include textbooks, technology-based materials, other educational materials, and tests.

### **5879 – Readiness and Emergency Management for Schools**

Funds used to complete tactical plans; update emergency preparedness guidelines and school emergency management plans; develop and provide food safety plan; training; the purchase of emergency supplies, including radios; publicize anonymous crime tip reporting program; strengthen partnerships, communication, collaboration among district, local government, first responders, health departments, emergency services, families and the community.

### **7400 - Quality Education Investment Act (QEIA)**

Increase student achievement at the lowest performing schools, those with a valid 2005 Academic Performance Index (API) that are ranked in deciles 1 to 2. Two types of grants were provided. Regular program grants required that all schools reduce class sizes to meet specific targets among several other requirements. Alternative programs, restricted to high schools, were exempted from class size reduction and permitted to submit plans for how to implement an alternative improvement strategy that will be monitored throughout the life of the grant by how well the site implements its Single Plan for Student Achievement

- Definitions of some of the large carryover programs.

## **7090 - Economic Impact Aid (EIA)**

State categorical aid for districts with concentrations of children who are transient, from low-income families or English Language Learners.

## **7091 - Economic Impact Aid/Limited English Proficiency (EIA –LEP)**

The portion of EIA funding that is allocated to English learners students based on each local educational agency's (LEA) district-wide determined method and ranking of schools.

## **6512 - Special Education Mental Health Services**

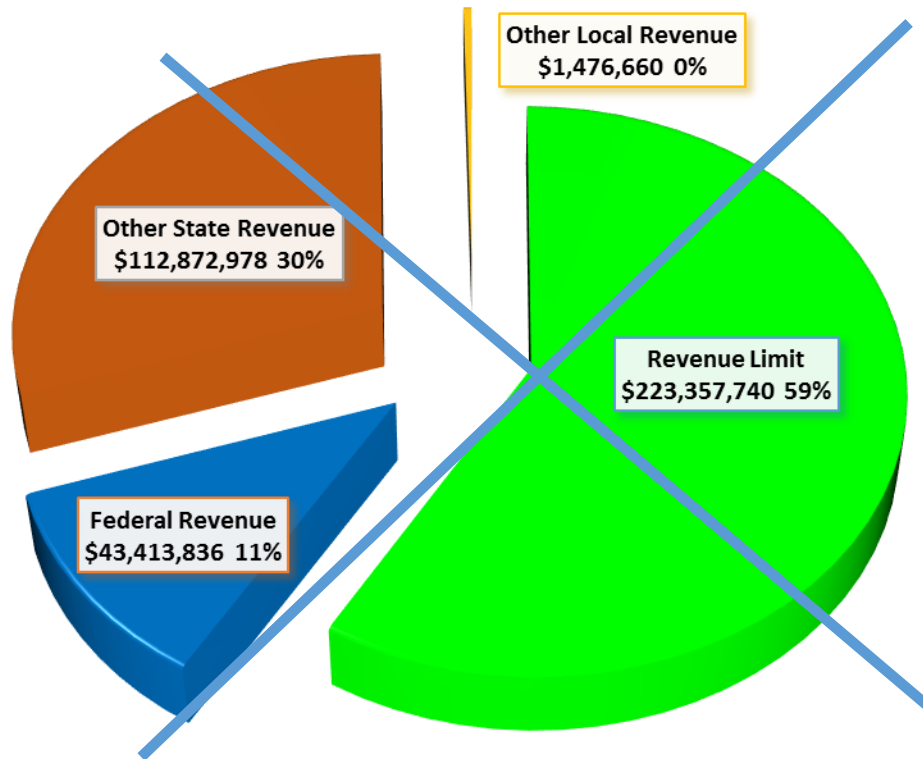
Funds are used to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils, required by an individualized education program pursuant to the federal Individuals with Disabilities Education Act (IDEA).

## **5812 – Community Oriented Policing Services**

Funds are used to purchase locks, cameras and recorders to increase security at district schools.

# FY 2013-14 Proposed Budget Revenue

## TOTAL FY 2013-14 REVENUE



With the compromise between the Governor and Legislature the composition of this slide will change.

UnRestricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 212,680,015	80.0%	95.2%
Federal Revenue	\$ -	0.0%	0.0%
Other State Revenue	\$ 51,662,932	19.4%	45.8%
Other Local Revenue	\$ 1,359,613	0.5%	92.1%
<b>Total UnRestricted Revenue</b>	<b>\$ 265,702,560</b>		<b>69.7%</b>

Restricted FY 2013-14 Budget		% of Type	% of Total
Revenue			
Revenue Limit	\$ 10,677,725	9.3%	4.8%
Federal Revenue	\$ 43,413,836	37.6%	100.0%
Other State Revenue	\$ 61,210,046	53.0%	54.2%
Other Local Revenue	\$ 117,047	0.1%	7.9%
<b>Total Restricted Revenue</b>	<b>\$ 115,418,654</b>		<b>30.3%</b>

Total FY 2013-14 Budget		% of Type
Revenue		
Revenue Limit	\$ 223,357,740	58.6%
Federal Revenue	\$ 43,413,836	11.4%
Other State Revenue	\$ 112,872,978	29.6%
Other Local Revenue	\$ 1,476,660	0.4%
<b>Total Revenue</b>	<b>\$ 381,121,214</b>	
Transfer In	\$ 1,617,168	
<b>Total Appropriation</b>	<b>\$ 382,738,382</b>	



- **The District has followed the conservative budgeting practice of not forecasting certain types of revenue.**
  - Therefore, the Proposed Budget is less than the final Budget for the last fiscal year in several revenue components.
  - The forecasted additional revenue to be obtained is provided on the next slide.
  - The Board receives updates to the budget throughout the year reflecting the changes once the amount and guarantee of receipt of these funds has been determined.

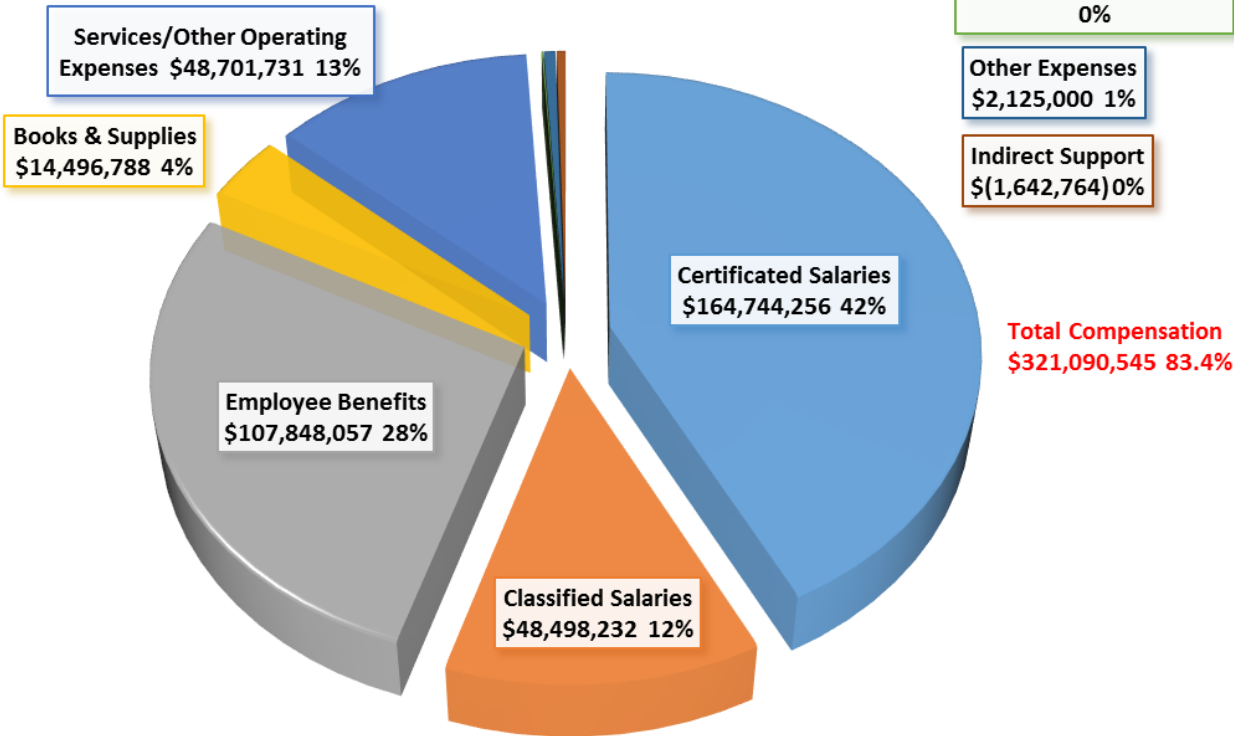
# FY 2013-14 Anticipated Additional Revenue - Continued

FEDERAL REVENUE	Anticipated Program Carryover
Title I - Carryover - R3010	\$ 1,540,000
Safe and Supportive C/O-R3725	\$ 413,000
Special Ed Mental Health C/O -R3385	\$ 103,803
Special Early Intervention - R 3385, C/O	\$ 139,420
Dept of Rehab. R3410	\$ 68,990
21 Century - C/O, R4124	\$ 695,000
Homeless Children	\$ 115,000
Medical - R5640	\$ 102,000
Project Thrive	\$ 471,000
Readiness - R5879	\$ 385,000
Smaller Learner Communities -R5856	\$ 1,940,290
Teaching American History -R 5967	\$ 227,735
Independent Living Foster	\$ 75,000
Total	\$ 6,276,238

LOCAL REVENUE	Amount Anticipated To Be Received During The Budget Year
Schools Donations	\$ 505,400
4th R	\$ 146,800
Advance Placement Fee Test	\$ 67,671
Broad Foundation	\$ 14,000
California Endowment	\$ 617,000
CA Wellness Foundation	\$ 134,000
CHIPRA	\$ 130,000
Collaborating Districts	\$ 288,000
K-12 and E-Rate	\$ 322,000
Gang Red.	\$ 145,000
Multiple Pathways	\$ 756,000
Packard Grants	\$ 233,600
PE Initiative	\$ 77,000
Region 3 Training	\$ 55,000
Foundation	\$ 1,020,000
SMUD	\$ 49,000
Target	\$ 75,000
ROP/ Coded as Transfer from SCOE*	\$ 2,188,000
Several Small Local Resources	\$ 240,000
Total	\$ 7,063,471

# FY 2013-14 Proposed Budget By Object

**TOTAL FY 2013-14 EXPENDITURES BY OBJECT**



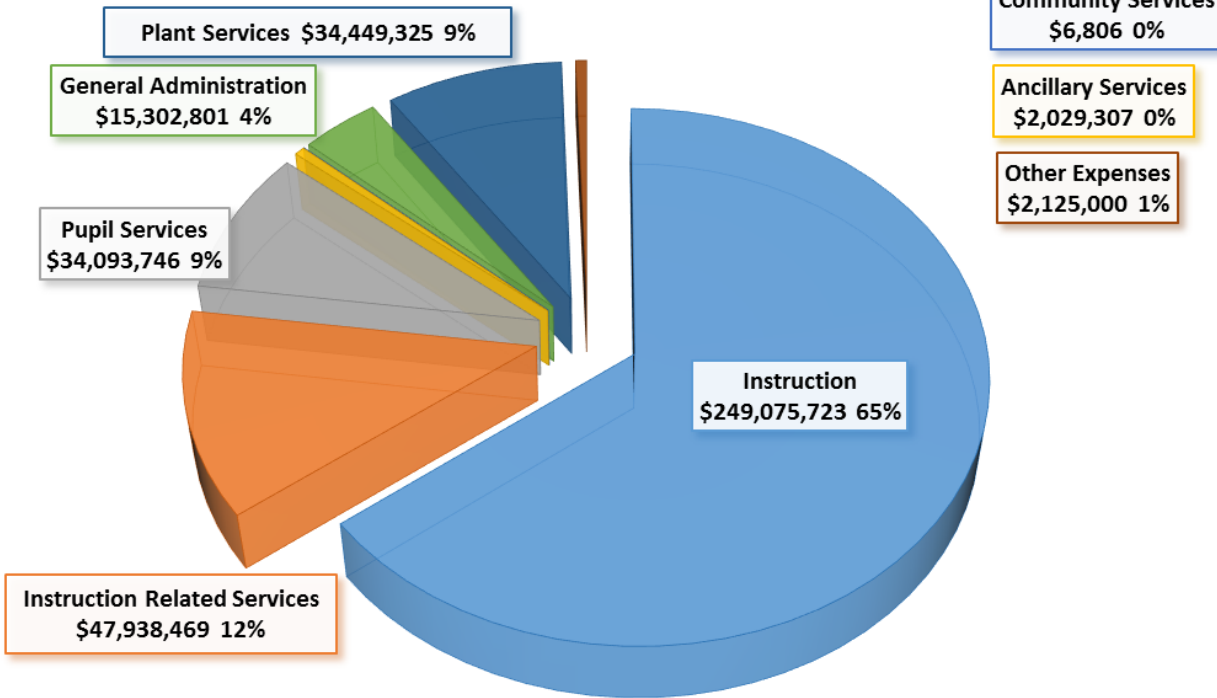
UnRestricted FY 2013-14 Budget		% of Type	% of Total
<b>Expenditures By Object</b>			
Certificated Salaries	\$ 115,313,152	50.6%	70.0%
Classified Salaries	\$ 23,120,671	10.1%	47.7%
Employee Benefits	\$ 66,970,770	29.4%	62.1%
Books & Supplies	\$ 3,925,450	1.7%	27.1%
Services/Other Operating Expenses	\$ 19,994,290	8.8%	41.1%
Capital Outlay	\$ 112,619	0.0%	45.1%
Other Expenses	\$ 2,125,000	0.9%	100.0%
Indirect Support	\$ (3,738,624)	-1.6%	227.6%
<b>Total UnRestricted Expenses</b>	<b>\$ 227,823,328</b>		<b>59.2%</b>
<b>Total Compensation 1+2+3</b>	<b>\$ 205,404,593</b>	<b>90.2%</b>	<b>64.0%</b>

Restricted FY 2013-14 Budget		% of Type	% of Total
<b>Expenditures By Object</b>			
Certificated Salaries	\$ 49,431,104	31.4%	30.0%
Classified Salaries	\$ 25,377,561	16.1%	52.3%
Employee Benefits	\$ 40,877,287	26.0%	37.9%
Books & Supplies	\$ 10,571,338	6.7%	72.9%
Services/Other Operating Expenses	\$ 28,707,441	18.3%	58.9%
Capital Outlay	\$ 137,258	0.1%	54.9%
Other Expenses	\$ -	0.0%	0.0%
Indirect Support	\$ 2,095,860	1.3%	-127.6%
<b>Total Restricted Expenses</b>	<b>\$ 157,197,849</b>		<b>40.8%</b>
<b>Total Compensation 1+2+3</b>	<b>\$ 115,685,952</b>	<b>73.6%</b>	<b>36.0%</b>

Total FY 2013-14 Budget		% of Type
<b>Expenditures By Object</b>		
Certificated Salaries	\$ 164,744,256	42.8%
Classified Salaries	\$ 48,498,232	12.6%
Employee Benefits	\$ 107,848,057	28.0%
Books & Supplies	\$ 14,496,788	3.8%
Services/Other Operating Expenses	\$ 48,701,731	12.6%
Capital Outlay	\$ 249,877	0.1%
Other Expenses	\$ 2,125,000	0.6%
Indirect Support	\$ (1,642,764)	-0.4%
<b>Total Expenses</b>	<b>\$ 385,021,177</b>	
<b>Total Compensation 1+2+3</b>	<b>\$ 321,090,545</b>	<b>83.4%</b>

# FY 2013-14 Proposed Budget By Function

**TOTAL FY 2013-14 BY FUNCTION**



UnRestricted FY 2013-14 Budget		% of Type	% of Total
<b>Expenditures By Function</b>			
Instruction	\$ 152,860,794	67.1%	61.4%
Instruction Related Services	\$ 31,046,497	13.6%	64.8%
Pupil Services	\$ 2,123,694	0.9%	6.2%
Ancillary Services	\$ 1,886,512	0.8%	93.0%
Community Services	\$ 6,806	0.0%	100.0%
General Administration	\$ 13,205,941	5.8%	86.3%
Plant Services	\$ 24,568,084	10.8%	71.3%
Other Expenses	\$ 2,125,000	0.9%	100.0%
<b>Total UnRestricted Expenses</b>	<b>\$ 227,823,328</b>		<b>59.2%</b>
<b>Total Instruction 1+2+3</b>	<b>\$ 186,030,985</b>	<b>81.7%</b>	<b>56.2%</b>

Restricted FY 2013-14 Budget		% of Type	% of Total
<b>Expenditures By Function</b>			
Instruction	\$ 96,214,929	61.2%	38.6%
Instruction Related Services	\$ 16,891,972	10.7%	35.2%
Pupil Services	\$ 31,970,052	20.3%	93.8%
Ancillary Services	\$ 142,795	0.1%	7.0%
Community Services	\$ -	0.0%	0.0%
General Administration	\$ 2,096,860	1.3%	13.7%
Plant Services	\$ 9,881,241	6.3%	28.7%
Other Expenses	\$ -	0.0%	0.0%
<b>Total Restricted Expenses</b>	<b>\$ 157,197,849</b>		<b>40.8%</b>
<b>Total Instruction 1+2+3</b>	<b>\$ 145,076,953</b>	<b>92.3%</b>	<b>43.8%</b>

Total FY 2013-14 Budget		% of Type
<b>Expenditures By Function</b>		
Instruction	\$ 249,075,723	64.7%
Instruction Related Services	\$ 47,938,469	12.5%
Pupil Services	\$ 34,093,746	8.9%
Ancillary Services	\$ 2,029,307	0.5%
Community Services	\$ 6,806	0.0%
General Administration	\$ 15,302,801	4.0%
Plant Services	\$ 34,449,325	8.9%
Other Expenses	\$ 2,125,000	0.6%
<b>Total Expenses</b>	<b>\$ 385,021,177</b>	
<b>Total Instruction 1+2+3</b>	<b>\$ 331,107,938</b>	<b>86.0%</b>

# FY 2013-14 Proposed Budget Summary UnRestricted & Restricted

<b>UnRestricted FY 2013-14 Budget Summary</b>		
Revenue	\$ 265,702,560	+
Expenditures	\$ 227,823,328	-
Transfers In	\$ 1,617,168	+
Contributions	\$ (41,379,189)	+
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (1,882,789)</b>	<b>=</b>
<b>Ending Fund Balance</b>		
Beginning Fund Balance July 1	\$ 11,407,611	+
Change In Fund Balance	\$ (1,882,789)	-
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 9,524,822</b>	<b>=</b>
<b>Components Of Ending Fund Balance</b>		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,979,822	+
<b>Total Non-Spendable</b>	<b>\$ 9,524,822</b>	<b>= +</b>
<b>Unappropriated Fund Balance</b>	<b>\$ -</b>	<b>+</b>
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 9,524,822</b>	<b>=</b>

<b>Restricted FY 2013-14 Budget Summary</b>		
Revenue	\$ 115,418,654	+
Expenditures	\$ 157,197,849	-
Transfers In	\$ -	+
Contributions	\$ 41,379,189	+
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (400,006)</b>	<b>=</b>
<b>Ending Fund Balance</b>		
Beginning Fund Balance July 1	\$ 400,006	+
Change In Fund Balance	\$ (400,006)	-
<b>Projected Ending Fund Balance June 30</b>	<b>\$ -</b>	<b>=</b>
<b>Components Of Ending Fund Balance</b>		
Revolving Cash	\$ -	+
Stores Inventory	\$ -	+
Reserve For Economic Uncertainty	\$ -	+
<b>Total Non-Spendable</b>	<b>\$ -</b>	<b>= +</b>
<b>Unappropriated Fund Balance</b>	<b>\$ -</b>	<b>+</b>
<b>Projected Ending Fund Balance June 30</b>	<b>\$ -</b>	<b>=</b>

<b>Total FY 2013-14 Budget Summary</b>		
Revenue	\$ 381,121,214	+
Expenditures	\$ 385,021,177	-
Transfers In	\$ 1,617,168	+
Contributions	\$ -	+
<b>Net Increase (Decrease) In Fund Balance</b>	<b>\$ (2,282,795)</b>	<b>=</b>
<b>Ending Fund Balance</b>		
Beginning Fund Balance July 1	\$ 11,807,617	+
Change In Fund Balance	\$ (2,282,795)	-
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 9,524,822</b>	<b>=</b>
<b>Components Of Ending Fund Balance</b>		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,979,822	+
<b>Total Non-Spendable</b>	<b>\$ 9,524,822</b>	<b>= +</b>
<b>Unappropriated Fund Balance</b>	<b>\$ -</b>	<b>+</b>
<b>Projected Ending Fund Balance June 30</b>	<b>\$ 9,524,822</b>	<b>=</b>

Total General Fund Special Education Expenditure Analysis For FY 2011-12						
Description	Revenue Per ADA	Transfers, Restricted Resources PER ADA	Expense PER ADA	Contribution PER ADA	Contribution as % of Special Ed Expense	Contribution as % of Total Expense
SCUSD Special Education Transportation Program Expense PER ADA	\$ 71.21	\$ -	\$ 239.64	\$ 168.43		1.7%
All Unified School Districts	\$ 33.88	\$ 1.30	\$ 92.62	\$ 57.44		0.7%
Comparative Group *	\$ 50.41	\$ 3.38	\$ 109.30	\$ 55.51		0.6%
SCUSD Special Education Program Expense PER ADA	\$ 1,167.37		\$ 1,974.03	\$ 806.65	40.9%	11.7%
All Unified School Districts	\$ 972.90		\$ 1,606.77	\$ 633.88	39.5%	9.4%
Comparative Group *	\$ 1,128.68		\$ 1,969.97	\$ 841.29	42.7%	11.0%



Analysis of Transfer From * UnRestricted To Restricted Accounts	
Encroachment	
Special Education Transportation	\$ 6,231,773
Special Education Programs	\$ 26,226,453
Sub-Total Special Education	\$ 32,458,226
Home-To-School Transportation	\$ 225,000
<b>Total Encroachment</b>	<b>\$ 32,683,226</b>
Maintenance Transfer To Restricted As Required By SACS	\$ 9,248,874
<b>Total Transfer From General Fund UnRestricted To Restricted</b>	<b>\$ 41,932,100</b>

General Fund Special Education Encroachment Analysis Projected FY 13-14	
Projected FY 2013-14 Special Education Transportation Expense As A % of Total General Fund Expenditures	1.6%
Projected FY 2013-14 Special Education Program Expense As A % of Total General Fund Expenditures	6.8%
<b>Total As A %</b>	<b>8.4%</b>

* Comparative Group		
Capistrano Unified	Los Angeles Unified	San Diego Unified
Corona-Norco Unified	Montebello Unified	San Francisco Unified
Elk Grove Unified	Mt. Diablo Unified	San Jose Unified
Fremont Unified	Oakland Unified	San Juan Unified
Fresno Unified	Riverside Unified	Santa Ana Unified
Garden Grove Unified	Sacramento City Unified	Stockton Unified
Long Beach Unified	San Bernardino City Unified	West Contra Costa Unified



\* Analysis used on following slide.

# Budget Resolution Totals

FUND	Adopted 2013-14 Revenues or Appropriations	Projected Use of Fund Balance	Amount Moved To Economic Uncertainties Reserve	Adopted 2013-14 Budgeted Expenditures
<b>GENERAL FUND</b>				
General Fund UnRestricted (F 01) *	\$ 265,702,560	\$ 1,882,791	\$ -	\$ 227,823,328
Transfer In	\$ 1,617,168	\$ -	\$ -	\$ -
General Fund Restricted (F 01) *	\$ 115,418,654	\$ 400,005	\$ -	\$ 157,197,849
<b>Total General</b>	<b>\$ 382,738,382</b>	<b>\$ 2,282,797</b>	<b>\$ -</b>	<b>\$ 385,021,177</b>
<b>SPECIAL REVENUE FUNDS</b>				
Charter Schools (F 09)	\$ 11,069,065	\$ -	\$ 224,461	\$ 10,844,604
Adult Education (F 11)	\$ 5,533,752	\$ 1,341,000		\$ 6,874,752
Child Development (F 12)	\$ 17,591,534	\$ -		\$ 17,591,534
Cafeteria (F 13)	\$ 20,736,438	\$ -		\$ 20,736,438
<b>CAPITAL PROJECTS FUNDS</b>				
Building Fund (F 21)	\$ 22,119,091	\$ 9,999,520		\$ 32,118,611
Capital Facilities Fund (F 49)	\$ 2,405,000	\$ 3,100,000		\$ 5,505,000
<b>DEBT SERVICE FUNDS</b>				
Bond Interest and Redemption Fund (F 51)	\$ 8,115,172	\$ 829,123		\$ 8,944,295
Debt Service Fund for Blended Component Units (F 52)	\$ -	\$ 683,215		\$ 683,215
<b>PROPRIETARY FUNDS</b>				
Self-Insurance (F 67)	\$ 12,299,996	\$ -		\$ 12,299,996
Retiree Benefit (F 71)	\$ 22,001,231	\$ 3,095,573		\$ 25,096,804
<b>TOTAL FISCAL YEAR 2013-14 BUDGETS - ALL FUNDS</b>	<b>\$ 504,609,661</b>	<b>\$ 21,331,228</b>	<b>\$ 224,461</b>	<b>\$ 525,716,426</b>

\* Analysis of transfer between UnRestricted & Restricted Funds provided on previous slide.



# Multi Year Revenue Projections

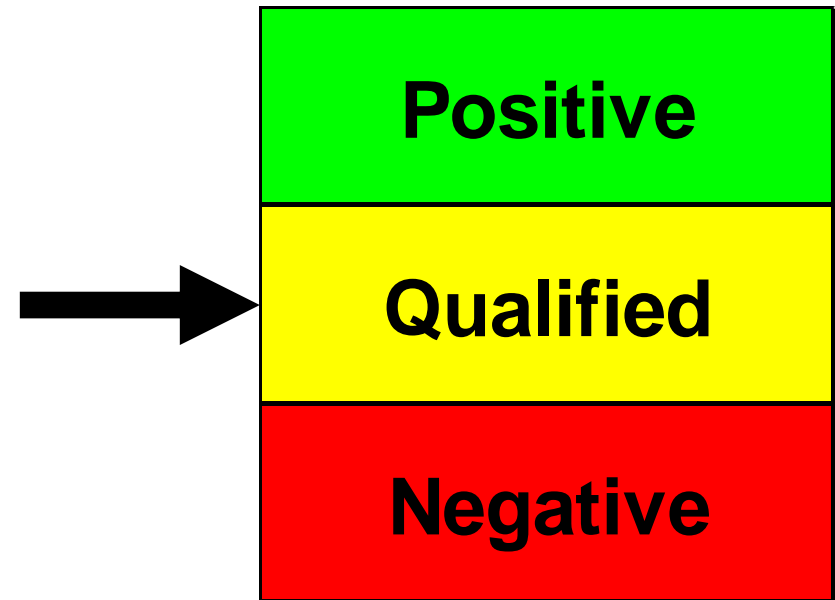
<b>Revenue By Object Range</b>	<b>Total Projected FY 2012-2013</b>	<b>Projected FY 2013-2014 Total Under Revenue Limit</b>	<b>% Change</b>	<b>Projected FY 2014-2015 Total Under Revenue Limit</b>	<b>% Change</b>	<b>Projected FY 2015-2016 Total Under Revenue Limit</b>	<b>% Change</b>
<b>Enrollment</b>	42,949.00	42,149.00	-1.9%	41,749.00	-0.9%	41,620.00	-0.3%
<b>ADA Projection</b>	40,638.00	40,480.00	-0.4%	39,539.00	-2.3%	39,539.00	0.0%
<b>8010-8099 Total Revenue Limit Sources</b>							
<b>8100-8299 Federal Revenue</b>	\$ 220,572,465	\$ 223,357,740	1.3%	\$ 222,260,478	-0.5%	\$ 227,352,842	2.3%
<b>8300-8599 State Revenue</b>	\$ 55,809,352	\$ 43,413,836	-22.2%	\$ 43,413,836	0.0%	\$ 43,413,836	0.0%
<b>8600-8799 Other Local Revenue</b>	\$ 105,113,307	\$ 112,872,978	7.4%	\$ 103,479,289	-8.3%	\$ 103,558,563	0.1%
<b>8900-8999 Other Sources</b>	\$ 9,035,609	\$ 1,476,660	-83.7%	\$ 1,476,660	0.0%	\$ 1,276,660	-13.5%
<b>Totals</b>	\$ 710,568	\$ 1,617,168	127.6%	\$ 776,168	-52.0%	\$ 776,168	0.0%
<b>Change From Previous Year&gt;&gt;</b>	<b>\$ 391,241,301</b>	<b>\$ 382,738,382</b>	<b>-2.2%</b>	<b>\$ 371,406,431</b>	<b>-3.0%</b>	<b>\$ 376,378,069</b>	<b>1.3%</b>
		<b>\$ (8,502,919)</b>		<b>\$ (11,331,951)</b>		<b>\$ 4,971,638</b>	



**During FY 2013-14 the District must begin the process to reduce ongoing expenditures by \$13.2 Million**

**During FY 2014-15 the District must complete the process of reducing ongoing expenditures by another \$2.6 Million to reach our requirement of a total of \$15.8 Million in ongoing expenditure reductions.**

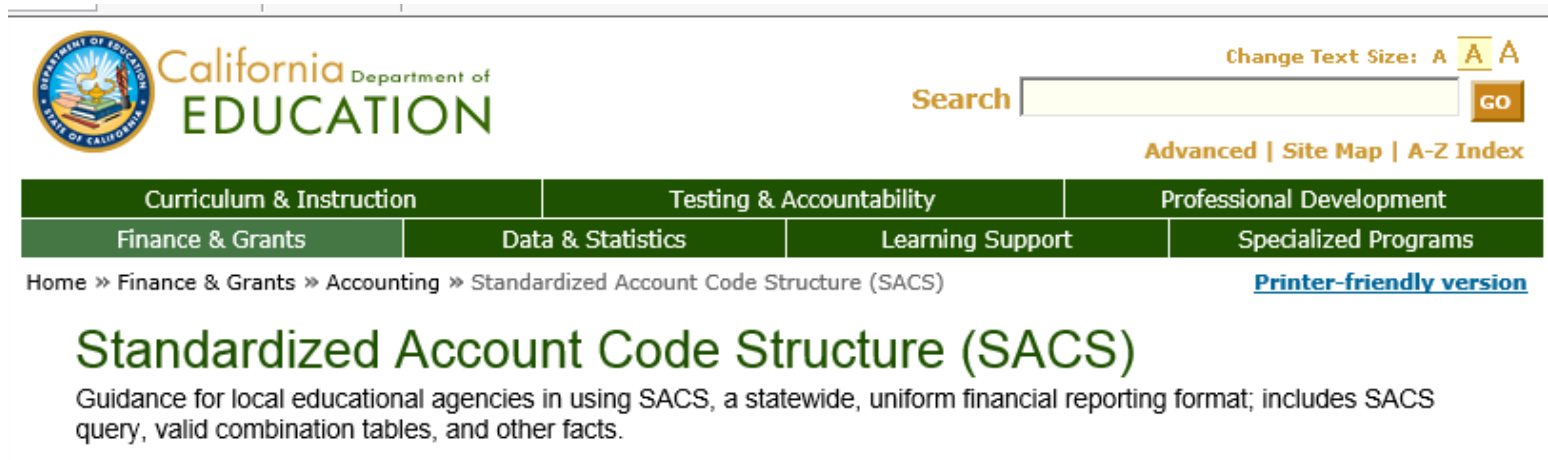
Current Condition Qualified



Failure to address our requirement to reduce expenditures will result in the District moving to a “Negative” fiscal status.

- **Post adopted budget summary on the District website.**
- **Continue to monitor the State Budget Process.**
- **Recommend revisions to the Board after completion of the State Budget Process.**
- **Update and post on the District website the revised budget in complete detail.**
- **Develop budget process for the FY 2014-15 fiscal year that is inclusive and can address the ongoing expenditure reduction requirements.**
- **Provide financial updates to the Board and then the Public by posting updates to the District website.**
- **Develop Fund Balance Policy.**
- **First Interim Financial Report as of October 31, 2013.**

- Readers of this document are encouraged to learn more about California School District budgeting and accounting by visiting:



The screenshot shows the California Department of Education website. At the top left is the state seal and the text "California Department of EDUCATION". To the right is a search bar with a "GO" button and text size options. Below the header is a navigation menu with categories: Curriculum & Instruction, Testing & Accountability, Professional Development, Finance & Grants, Data & Statistics, Learning Support, and Specialized Programs. The breadcrumb trail reads: Home » Finance & Grants » Accounting » Standardized Account Code Structure (SACS). A link for "Printer-friendly version" is visible. The main heading is "Standardized Account Code Structure (SACS)" followed by a brief description: "Guidance for local educational agencies in using SACS, a statewide, uniform financial reporting format; includes SACS query, valid combination tables, and other facts."

<http://www.cde.ca.gov/fg/ac/ac/>

## Questions?