



2013-14 ADOPTED BUDGET
STATE FINANCIAL REPORT

JULY 1, 2013

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)

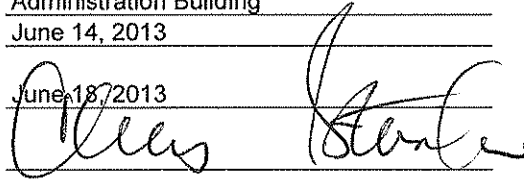
Budget available for inspection at:

Public Hearing:

Place: Administration Building
Date: June 14, 2013

Place: 1515 Hughes Way, Room 143
Date: June 18, 2013
Time: 05:00 PM

Adoption Date: June 18, 2013

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

Contact person for additional information on the budget reports:

Name: Susan Ginder

Telephone: (562) 997-8126

Title: Executive Director of Fiscal Services

E-mail: sginder@lbschools.net

Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

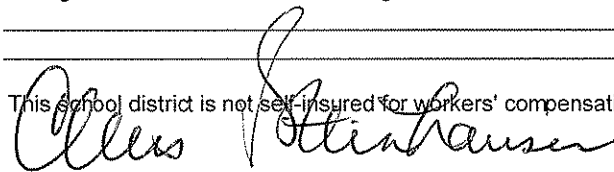
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 30,199,211.00
Less: Amount of total liabilities reserved in budget:	\$ 30,199,211.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed



Date of Meeting: Jun 18, 2013

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

For additional information on this certification, please contact:

Name: Yumi Takahashi

Title: Financial Services Officer

Telephone: (562) 997-8191

E-mail: ytakahashi@lbschools.net

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	404,835,963.00	17,522,586.00	422,358,549.00	398,205,455.00	17,533,081.00	415,738,536.00	-1.6%
2) Federal Revenue		8100-8299	1,789,563.00	71,467,099.00	73,256,662.00	1,611,523.00	62,970,398.00	64,581,921.00	-11.8%
3) Other State Revenue		8300-8599	72,990,386.00	79,024,672.00	152,015,058.00	73,882,580.00	76,716,853.00	150,599,433.00	-0.9%
4) Other Local Revenue		8600-8799	10,740,550.00	7,462,498.00	18,203,048.00	8,063,240.00	3,816,873.00	11,880,113.00	-34.7%
5) TOTAL, REVENUES			490,356,462.00	175,476,855.00	665,833,317.00	481,762,798.00	161,037,205.00	642,800,003.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	238,979,942.00	83,819,699.00	322,799,641.00	242,320,183.00	82,255,781.00	324,575,964.00	0.6%
2) Classified Salaries		2000-2999	61,181,309.00	36,956,869.00	98,138,178.00	63,679,629.00	35,709,614.00	99,389,243.00	1.3%
3) Employee Benefits		3000-3999	105,481,495.00	46,727,526.00	152,209,021.00	110,875,584.00	46,852,405.00	157,727,989.00	3.6%
4) Books and Supplies		4000-4999	6,878,493.00	13,471,460.00	20,349,953.00	11,517,866.00	19,411,188.00	30,929,054.00	52.0%
5) Services and Other Operating Expenditures		5000-5999	24,053,924.00	50,828,809.00	74,882,733.00	23,259,709.00	49,826,955.00	73,086,664.00	-2.4%
6) Capital Outlay		6000-6999	551,051.00	401,287.00	952,338.00	688,679.00	582,163.00	1,270,842.00	33.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,943.00	162,897.00	169,840.00	0.00	162,897.00	162,897.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,002,086.00)	7,109,357.00	(892,729.00)	(8,864,114.00)	7,894,530.00	(969,584.00)	8.6%
9) TOTAL, EXPENDITURES			429,131,071.00	239,477,904.00	668,608,975.00	443,477,536.00	242,695,533.00	686,173,069.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,225,391.00	(64,001,049.00)	(2,775,658.00)	38,285,262.00	(81,658,328.00)	(43,373,066.00)	1462.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	9,394,357.00	0.00	9,394,357.00	7,365,263.00	0.00	7,365,263.00	-21.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(63,640,982.00)	63,640,982.00	0.00	(71,091,960.00)	71,091,960.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,535,339.00)	63,640,982.00	(8,894,357.00)	(78,457,223.00)	71,091,960.00	(7,365,263.00)	-17.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,309,948.00)	(360,067.00)	(11,670,015.00)	(40,171,961.00)	(10,566,368.00)	(50,738,329.00)	334.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	94,219,942.61	14,334,650.80	108,554,593.41	82,909,994.61	13,974,583.80	96,884,578.41	-10.8%
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)			94,219,942.61	14,334,650.80	108,554,593.41	82,909,994.61	13,974,583.80	96,884,578.41	-10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,219,942.61	14,334,650.80	108,554,593.41	82,909,994.61	13,974,583.80	96,884,578.41	-10.8%
2) Ending Balance, June 30 (E + F1e)			82,909,994.61	13,974,583.80	96,884,578.41	42,738,033.61	3,408,215.80	46,146,249.41	-52.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	406,650.00	0.00	406,650.00	406,650.00	0.00	406,650.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Expenditures		9713	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,974,583.80	13,974,583.80	0.00	3,408,215.80	3,408,215.80	-75.6%
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	67,443,277.97	0.00	67,443,277.97	26,960,616.97	0.00	26,960,616.97	-60.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,560,066.64	0.00	13,560,066.64	13,870,766.64	0.00	13,870,766.64	2.3%
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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	245,452,011.00	0.00	245,452,011.00	265,681,089.00	0.00	265,681,089.00	8.2%
Education Protection Account State Aid - Current Year		8012	83,643,713.00	0.00	83,643,713.00	66,404,601.00	0.00	66,404,601.00	-20.6%
Charter Schools General Purpose Entitlement - State Aid		8015	2,899,980.00	0.00	2,899,980.00	0.00	0.00	0.00	-100.0%
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	555,565.00	0.00	555,565.00	555,565.00	0.00	555,565.00	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	1,181,454.00	0.00	1,181,454.00	1,181,454.00	0.00	1,181,454.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	61,491,373.00	0.00	61,491,373.00	61,491,373.00	0.00	61,491,373.00	0.0%
Unsecured Roll Taxes		8042	1,322,580.00	0.00	1,322,580.00	1,322,580.00	0.00	1,322,580.00	0.0%
Prior Years' Taxes		8043	3,301,288.00	0.00	3,301,288.00	3,301,288.00	0.00	3,301,288.00	0.0%
Supplemental Taxes		8044	1,705,851.00	0.00	1,705,851.00	1,705,851.00	0.00	1,705,851.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(518,986.00)	0.00	(518,986.00)	(518,986.00)	0.00	(518,986.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,789,616.00	0.00	20,789,616.00	14,122,731.00	0.00	14,122,731.00	-32.1%
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	101,970.00	0.00	101,970.00	101,970.00	0.00	101,970.00	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	(50,985.00)	0.00	(50,985.00)	(50,985.00)	0.00	(50,985.00)	0.0%
Subtotal, Revenue Limit Sources			421,875,430.00	0.00	421,875,430.00	415,298,531.00	0.00	415,298,531.00	-1.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(17,522,586.00)		(17,522,586.00)	(17,533,081.00)		(17,533,081.00)	0.1%
Continuation Education ADA Transfer	2200	8091		1,392,837.00	1,392,837.00		1,393,672.00	1,393,672.00	0.1%
Community Day Schools Transfer	2430	8091		24,938.00	24,938.00		24,963.00	24,963.00	0.1%
Special Education ADA Transfer	6500	8091		16,104,811.00	16,104,811.00		16,114,446.00	16,114,446.00	0.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	828,730.00	0.00	828,730.00	828,734.00	0.00	828,734.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(345,611.00)	0.00	(345,611.00)	(388,729.00)	0.00	(388,729.00)	12.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			404,835,963.00	17,522,586.00	422,358,549.00	398,205,455.00	17,533,081.00	415,738,536.00	-1.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,312,807.00	13,312,807.00	0.00	12,600,157.00	12,600,157.00	-5.4%
Special Education Discretionary Grants		8182	0.00	2,137,835.00	2,137,835.00	0.00	2,336,515.00	2,336,515.00	9.3%
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	539,144.00	539,144.00	0.00	565,000.00	565,000.00	4.8%
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		39,411,113.00	39,411,113.00		29,500,000.00	29,500,000.00	-25.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		5,075,123.00	5,075,123.00		7,000,000.00	7,000,000.00	37.9%
NCLB: Title III, Immigrant Education Program	4201	8290		133,542.00	133,542.00		125,000.00	125,000.00	-6.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,510,824.00	1,510,824.00		2,900,000.00	2,900,000.00	91.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		1,358,874.00	1,358,874.00		858,657.00	858,657.00	-36.8%
Vocational and Applied Technology Education	3500-3699	8290		773,817.00	773,817.00		708,585.00	708,585.00	-8.4%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,789,563.00	7,214,020.00	9,003,583.00	1,611,523.00	6,376,484.00	7,988,007.00	-11.3%
TOTAL, FEDERAL REVENUE			1,789,563.00	71,467,099.00	73,256,662.00	1,611,523.00	62,970,398.00	64,581,921.00	-11.8%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		4,430.00	4,430.00		0.00	0.00	-100.0%
Prior Years	2430	8319		275.00	275.00		0.00	0.00	-100.0%
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		41,658,692.00	41,658,692.00		39,882,526.00	39,882,526.00	-4.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		4,688,443.00	4,688,443.00		4,320,012.00	4,320,012.00	-7.9%
Economic Impact Aid	7090-7091	8311		13,130,884.00	13,130,884.00		13,000,000.00	13,000,000.00	-1.0%
Spec. Ed. Transportation	7240	8311		700,567.00	700,567.00		704,530.00	704,530.00	0.6%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	12,996,585.00	0.00	12,996,585.00	13,000,000.00	0.00	13,000,000.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,392,517.00	0.00	2,392,517.00	3,721,931.00	0.00	3,721,931.00	55.6%
Lottery - Unrestricted and Instructional Materials		8560	10,249,208.00	2,618,730.00	12,867,938.00	10,177,774.00	2,462,365.00	12,640,139.00	-1.8%

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)	
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	117,450.00	117,450.00	0.00	117,450.00	117,450.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,006,019.00	9,006,019.00		9,462,885.00	9,462,885.00	5.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,148,100.00	1,148,100.00		1,118,500.00	1,118,500.00	-2.6%
All Other State Revenue	All Other	8590	47,352,076.00	5,951,082.00	53,303,158.00	46,982,875.00	5,648,585.00	52,631,460.00	-1.3%
TOTAL, OTHER STATE REVENUE			72,990,386.00	79,024,672.00	152,015,058.00	73,882,580.00	76,716,853.00	150,599,433.00	-0.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	897,679.00	102,386.00	1,000,065.00	879,693.00	0.00	879,693.00	-12.0%
Interest		8660	1,000,000.00	18,640.00	1,018,640.00	1,091,815.00	21,221.00	1,113,036.00	9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,522,871.00	7,341,472.00	15,864,343.00	6,071,732.00	3,795,652.00	9,867,384.00	-37.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,740,550.00	7,462,498.00	18,203,048.00	8,063,240.00	3,816,873.00	11,880,113.00	-34.7%
TOTAL, REVENUES			490,356,462.00	175,476,855.00	665,833,317.00	481,762,798.00	161,037,205.00	642,800,003.00	-3.5%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	214,905,096.00	56,700,094.00	271,605,190.00	217,331,257.00	56,721,632.00	274,052,889.00	0.9%
Certificated Pupil Support Salaries		1200	5,557,873.00	15,382,287.00	20,940,160.00	6,338,082.00	14,423,251.00	20,761,333.00	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	16,202,920.00	4,359,821.00	20,562,741.00	16,325,186.00	4,295,872.00	20,621,058.00	0.3%
Other Certificated Salaries		1900	2,314,053.00	7,377,497.00	9,691,550.00	2,325,658.00	6,815,026.00	9,140,684.00	-5.7%
TOTAL, CERTIFICATED SALARIES			238,979,942.00	83,819,699.00	322,799,641.00	242,320,183.00	82,255,781.00	324,575,964.00	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,341,773.00	21,141,257.00	23,483,030.00	2,433,615.00	20,722,366.00	23,155,981.00	-1.4%
Classified Support Salaries		2200	22,794,325.00	8,336,248.00	31,130,573.00	23,649,754.00	7,909,916.00	31,559,670.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	16,729,583.00	4,201,913.00	20,931,496.00	17,232,790.00	3,883,175.00	21,115,965.00	0.9%
Clerical, Technical and Office Salaries		2400	16,381,854.00	2,590,917.00	18,972,771.00	17,109,730.00	2,615,230.00	19,724,960.00	4.0%
Other Classified Salaries		2900	2,933,774.00	686,534.00	3,620,308.00	3,253,740.00	578,927.00	3,832,667.00	5.9%
TOTAL, CLASSIFIED SALARIES			61,181,309.00	36,956,869.00	98,138,178.00	63,679,629.00	35,709,614.00	99,389,243.00	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,618,255.00	6,504,833.00	26,123,088.00	19,991,014.00	6,791,980.00	26,782,994.00	2.5%
PERS		3201-3202	6,266,645.00	3,613,730.00	9,880,375.00	6,217,819.00	3,577,783.00	9,795,602.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	7,621,571.00	3,606,873.00	11,228,444.00	8,003,018.00	3,766,130.00	11,769,148.00	4.8%
Health and Welfare Benefits		3401-3402	53,147,045.00	25,127,801.00	78,274,846.00	61,874,504.00	26,831,564.00	88,706,068.00	13.3%
Unemployment Insurance		3501-3502	3,916,630.00	1,345,712.00	5,262,342.00	768,112.00	104,850.00	872,962.00	-83.4%
Workers' Compensation		3601-3602	6,311,557.00	2,618,540.00	8,930,097.00	5,246,530.00	2,007,113.00	7,253,643.00	-18.8%
OPEB, Allocated		3701-3702	480,040.00	193,478.00	673,518.00	594,795.00	333,196.00	927,991.00	37.8%
OPEB, Active Employees		3751-3752	7,646,626.00	3,530,889.00	11,177,515.00	7,682,980.00	3,269,072.00	10,952,052.00	-2.0%
PERS Reduction		3801-3802	473,126.00	185,670.00	658,796.00	496,812.00	170,717.00	667,529.00	1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			105,481,495.00	46,727,526.00	152,209,021.00	110,875,584.00	46,852,405.00	157,727,989.00	3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,481,808.00	101,724.00	1,583,532.00	0.00	11,585.00	11,585.00	-99.3%
Books and Other Reference Materials		4200	81,450.00	885,572.00	967,022.00	31,968.00	657,913.00	689,881.00	-28.7%

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)	
Materials and Supplies		4300	4,851,231.00	7,011,212.00	11,862,443.00	11,241,803.00	18,563,949.00	29,805,752.00	151.3%
Noncapitalized Equipment		4400	463,874.00	5,469,952.00	5,933,826.00	244,095.00	174,741.00	418,836.00	-92.9%
Food		4700	130.00	3,000.00	3,130.00	0.00	3,000.00	3,000.00	-4.2%
TOTAL, BOOKS AND SUPPLIES			6,878,493.00	13,471,460.00	20,349,953.00	11,517,866.00	19,411,188.00	30,929,054.00	52.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	18,224,775.00	18,224,775.00	0.00	17,233,429.00	17,233,429.00	-5.4%
Travel and Conferences		5200	352,204.00	592,952.00	945,156.00	386,035.00	579,243.00	965,278.00	2.1%
Dues and Memberships		5300	91,355.00	45,184.00	136,539.00	94,325.00	39,189.00	133,514.00	-2.2%
Insurance		5400 - 5450	27,896.00	150.00	28,046.00	0.00	400.00	400.00	-98.6%
Operations and Housekeeping Services		5500	8,466,114.00	20,630.00	8,486,744.00	8,563,444.00	27,705.00	8,591,149.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,087,094.00	621,384.00	4,708,478.00	3,792,480.00	550,549.00	4,343,029.00	-7.8%
Transfers of Direct Costs		5710	783,402.00	(783,402.00)	0.00	227,362.00	(227,362.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(782,560.00)	(241,366.00)	(1,023,926.00)	(802,450.00)	(130,939.00)	(933,389.00)	-8.8%
Professional/Consulting Services and Operating Expenditures		5800	8,793,249.00	32,133,000.00	40,926,249.00	8,728,214.00	31,623,496.00	40,351,710.00	-1.4%
Communications		5900	2,235,170.00	215,502.00	2,450,672.00	2,270,299.00	131,245.00	2,401,544.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,053,924.00	50,828,809.00	74,882,733.00	23,259,709.00	49,826,955.00	73,086,664.00	-2.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	30,580.00	0.00	30,580.00	1,000.00	0.00	1,000.00	-96.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	71,163.00	316,151.00	387,314.00	130,000.00	578,002.00	708,002.00	82.8%
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	146,621.00	85,136.00	231,757.00	131,679.00	4,161.00	135,840.00	-41.4%
Equipment Replacement		6500	302,687.00	0.00	302,687.00	426,000.00	0.00	426,000.00	40.7%
TOTAL, CAPITAL OUTLAY			551,051.00	401,287.00	952,338.00	688,679.00	582,163.00	1,270,842.00	33.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,943.00	0.00	6,943.00	0.00	0.00	0.00	-100.0%
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	45,447.00	45,447.00	0.00	45,447.00	45,447.00	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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,943.00	162,897.00	169,840.00	0.00	162,897.00	162,897.00	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,109,357.00)	7,109,357.00	0.00	(7,894,530.00)	7,894,530.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(892,729.00)	0.00	(892,729.00)	(969,584.00)	0.00	(969,584.00)	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,002,086.00)	7,109,357.00	(892,729.00)	(8,864,114.00)	7,894,530.00	(969,584.00)	8.6%
TOTAL, EXPENDITURES			429,131,071.00	239,477,904.00	668,608,975.00	443,477,536.00	242,695,533.00	686,173,069.00	2.6%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,104,475.00	0.00	5,104,475.00	0.00	0.00	0.00	-100.0%
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	2,738,724.00	0.00	2,738,724.00	New
To: Cafeteria Fund		7616	196,821.00	0.00	196,821.00	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,093,061.00	0.00	4,093,061.00	4,429,718.00	0.00	4,429,718.00	8.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,394,357.00	0.00	9,394,357.00	7,365,263.00	0.00	7,365,263.00	-21.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(63,640,982.00)	63,640,982.00	0.00	(71,091,960.00)	71,091,960.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(63,640,982.00)	63,640,982.00	0.00	(71,091,960.00)	71,091,960.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(72,535,339.00)	63,640,982.00	(8,894,357.00)	(78,457,223.00)	71,091,960.00	(7,365,263.00)	-17.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	404,835,963.00	17,522,586.00	422,358,549.00	398,205,455.00	17,533,081.00	415,738,536.00	3.1%
2) Federal Revenue		8100-8299	1,789,563.00	71,467,099.00	73,256,662.00	1,611,523.00	62,970,398.00	64,581,921.00	-11.8%
3) Other State Revenue		8300-8599	72,990,386.00	79,024,672.00	152,015,058.00	73,882,580.00	76,716,853.00	150,599,433.00	-0.9%
4) Other Local Revenue		8600-8799	10,740,550.00	7,462,498.00	18,203,048.00	8,063,240.00	3,816,873.00	11,880,113.00	-34.7%
5) TOTAL, REVENUES			490,356,462.00	175,476,855.00	665,833,317.00	481,762,798.00	161,037,205.00	642,800,003.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		293,891,513.00	155,963,702.00	449,855,215.00	303,168,055.00	165,929,191.00	469,097,246.00	4.3%
2) Instruction - Related Services	2000-2999		40,341,758.00	32,051,434.00	72,393,192.00	41,204,412.00	27,508,056.00	68,712,468.00	-5.1%
3) Pupil Services	3000-3999		11,713,483.00	30,125,383.00	41,838,866.00	11,085,179.00	27,773,176.00	38,858,355.00	-7.1%
4) Ancillary Services	4000-4999		581,759.00	112,898.00	694,657.00	644,280.00	120,000.00	764,280.00	10.0%
5) Community Services	5000-5999		5,211,107.00	375,041.00	5,586,148.00	5,589,796.00	402,566.00	5,992,362.00	7.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	357,401.00	0.00	357,401.00	New
7) General Administration	7000-7999		19,832,625.00	7,115,907.00	26,948,532.00	21,762,651.00	7,923,724.00	29,686,375.00	10.2%
8) Plant Services	8000-8999		55,931,050.00	13,570,642.00	69,501,692.00	58,044,929.00	12,875,923.00	70,920,852.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,627,776.00	162,897.00	1,790,673.00	1,620,833.00	162,897.00	1,783,730.00	-0.4%
10) TOTAL, EXPENDITURES			429,131,071.00	239,477,904.00	668,608,975.00	443,477,536.00	242,695,533.00	686,173,069.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,225,391.00	(64,001,049.00)	(2,775,658.00)	38,285,262.00	(81,658,328.00)	(43,373,066.00)	1462.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	9,394,357.00	0.00	9,394,357.00	7,365,263.00	0.00	7,365,263.00	-21.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(63,640,982.00)	63,640,982.00	0.00	(71,091,960.00)	71,091,960.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(72,535,339.00)	63,640,982.00	(8,894,357.00)	(78,457,223.00)	71,091,960.00	(7,365,263.00)	-17.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,309,948.00)	(360,067.00)	(11,670,015.00)	(40,171,961.00)	(10,566,368.00)	(50,738,329.00)	334.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	94,219,942.61	14,334,650.80	108,554,593.41	82,909,994.61	13,974,583.80	96,884,578.41	-10.8%
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)			94,219,942.61	14,334,650.80	108,554,593.41	82,909,994.61	13,974,583.80	96,884,578.41	-10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,219,942.61	14,334,650.80	108,554,593.41	82,909,994.61	13,974,583.80	96,884,578.41	-10.8%
2) Ending Balance, June 30 (E + F1e)			82,909,994.61	13,974,583.80	96,884,578.41	42,738,033.61	3,408,215.80	46,146,249.41	-52.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	406,650.00	0.00	406,650.00	406,650.00	0.00	406,650.00	0.0%
Stores		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Expenditures		9713	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,974,583.80	13,974,583.80	0.00	3,408,215.80	3,408,215.80	-75.6%
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	67,443,277.97	0.00	67,443,277.97	26,960,616.97	0.00	26,960,616.97	-60.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,560,066.64	0.00	13,560,066.64	13,870,766.64	0.00	13,870,766.64	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	2,493,594.03	2,493,594.03
6300	Lottery: Instructional Materials	5,597,364.72	173,056.72
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	2,310,802.89	560,802.89
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	1,560,507.38	60,507.38
7400	Quality Education Investment Act	0.23	0.23
9010	Other Restricted Local	2,012,314.55	120,254.55
Total, Restricted Balance		13,974,583.80	3,408,215.80

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	420,003.00	380,932.00	-9.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	919,538.00	675,000.00	-26.6%
5) TOTAL, REVENUES			1,339,541.00	1,055,932.00	-21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	853,652.00	568,004.00	-33.5%
2) Classified Salaries		2000-2999	208,623.00	151,742.00	-27.3%
3) Employee Benefits		3000-3999	239,582.00	189,202.00	-21.0%
4) Books and Supplies		4000-4999	49,026.00	51,330.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	172,191.00	147,970.00	-14.1%
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	31,407.00	20,684.00	-34.1%
9) TOTAL, EXPENDITURES			1,554,481.00	1,128,932.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(214,940.00)	(73,000.00)	-66.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,852.00	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	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			155,852.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,088.00)	(73,000.00)	23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,189.71	75,101.71	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,189.71	75,101.71	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,189.71	75,101.71	-44.0%
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	75,101.71	2,101.71	-97.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	15,187.00	0.00	-100.0%
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	404,816.00	380,932.00	-5.9%
TOTAL, FEDERAL REVENUE			420,003.00	380,932.00	-9.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,428.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	914,110.00	675,000.00	-26.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			919,538.00	675,000.00	-26.6%
TOTAL, REVENUES			1,339,541.00	1,055,932.00	-21.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	747,682.00	568,004.00	-24.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,760.00	0.00	-100.0%
Other Certificated Salaries		1900	6,210.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			853,652.00	568,004.00	-33.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	57,880.00	65,199.00	12.6%
Classified Support Salaries		2200	1,642.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	98,688.00	86,543.00	-12.3%
Other Classified Salaries		2900	50,413.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			208,623.00	151,742.00	-27.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	64,847.00	46,857.00	-27.7%
PERS		3201-3202	11,302.00	11,305.00	0.0%
OASDI/Medicare/Alternative		3301-3302	22,394.00	18,436.00	-17.7%
Health and Welfare Benefits		3401-3402	90,860.00	85,343.00	-6.1%
Unemployment Insurance		3501-3502	11,660.00	1,655.00	-85.8%
Workers' Compensation		3601-3602	22,263.00	12,594.00	-43.4%
OPEB, Allocated		3701-3702	1,697.00	1,152.00	-32.1%
OPEB, Active Employees		3751-3752	12,151.00	10,587.00	-12.9%
PERS Reduction		3801-3802	2,408.00	1,273.00	-47.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			239,582.00	189,202.00	-21.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,410.00	0.00	-100.0%
Materials and Supplies		4300	31,424.00	51,330.00	63.3%
Noncapitalized Equipment		4400	14,192.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			49,026.00	51,330.00	4.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	544.00	500.00	-8.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,481.00	18,000.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,266.00	11,500.00	-6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,287.00	13,000.00	-44.2%
Professional/Consulting Services and Operating Expenditures		5800	114,110.00	101,470.00	-11.1%
Communications		5900	4,503.00	3,500.00	-22.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,191.00	147,970.00	-14.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	31,407.00	20,684.00	-34.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,407.00	20,684.00	-34.1%
TOTAL, EXPENDITURES			1,554,481.00	1,128,932.00	-27.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	155,852.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			155,852.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			155,852.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	420,003.00	380,932.00	-9.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	919,538.00	675,000.00	-26.6%
5) TOTAL, REVENUES			1,339,541.00	1,055,932.00	-21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,161,245.00	943,265.00	-18.8%
2) Instruction - Related Services	2000-2999		313,538.00	130,483.00	-58.4%
3) Pupil Services	3000-3999		714.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		31,407.00	20,684.00	-34.1%
8) Plant Services	8000-8999		47,577.00	34,500.00	-27.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,554,481.00	1,128,932.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(214,940.00)	(73,000.00)	-66.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,852.00	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	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			155,852.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,088.00)	(73,000.00)	23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,189.71	75,101.71	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,189.71	75,101.71	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,189.71	75,101.71	-44.0%
2) Ending Balance, June 30 (E + F1e)			75,101.71	2,101.71	-97.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			75,101.71	2,101.71	-97.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	48,766.06	766.06
9010	Other Restricted Local	26,335.65	1,335.65
Total, Restricted Balance		<u>75,101.71</u>	<u>2,101.71</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,754,500.00	20,521,267.00	-1.1%
3) Other State Revenue		8300-8599	5,007,567.00	5,245,501.00	4.8%
4) Other Local Revenue		8600-8799	1,075,689.00	1,147,717.00	6.7%
5) TOTAL, REVENUES			26,837,756.00	26,914,485.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,011,597.00	9,489,290.00	-5.2%
2) Classified Salaries		2000-2999	5,842,945.00	5,990,892.00	2.5%
3) Employee Benefits		3000-3999	7,342,063.00	7,658,103.00	4.3%
4) Books and Supplies		4000-4999	1,470,492.00	1,572,070.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	1,279,166.00	1,675,572.00	31.0%
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	861,322.00	948,900.00	10.2%
9) TOTAL, EXPENDITURES			26,807,585.00	27,334,827.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,171.00	(420,342.00)	-1493.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,171.00	(420,342.00)	-1493.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	908,944.32	939,115.32	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,944.32	939,115.32	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,944.32	939,115.32	3.3%
2) Ending Balance, June 30 (E + F1e)			939,115.32	518,773.32	-44.8%
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			939,115.32	518,773.32	-44.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	636,650.00	636,650.00	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	20,117,850.00	19,884,617.00	-1.2%
TOTAL, FEDERAL REVENUE			20,754,500.00	20,521,267.00	-1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	42,345.00	42,345.00	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	4,965,222.00	5,203,156.00	4.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,007,567.00	5,245,501.00	4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,000.00	26,226.00	162.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	425,513.00	452,507.00	6.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	484,900.00	484,900.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	155,276.00	184,084.00	18.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,075,689.00	1,147,717.00	6.7%
TOTAL, REVENUES			26,837,756.00	26,914,485.00	0.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,770,866.00	8,356,046.00	-4.7%
Certificated Pupil Support Salaries		1200	57,629.00	60,777.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	383,469.00	429,706.00	12.1%
Other Certificated Salaries		1900	799,633.00	642,761.00	-19.6%
TOTAL, CERTIFICATED SALARIES			10,011,597.00	9,489,290.00	-5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,762,911.00	2,755,380.00	-0.3%
Classified Support Salaries		2200	1,781,640.00	1,907,280.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	614,242.00	630,786.00	2.7%
Clerical, Technical and Office Salaries		2400	684,152.00	697,446.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,842,945.00	5,990,892.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	777,553.00	767,256.00	-1.3%
PERS		3201-3202	555,146.00	532,988.00	-4.0%
OASDI/Medicare/Alternative		3301-3302	536,270.00	493,896.00	-7.9%
Health and Welfare Benefits		3401-3402	4,299,603.00	4,870,252.00	13.3%
Unemployment Insurance		3501-3502	173,291.00	26,255.00	-84.8%
Workers' Compensation		3601-3602	328,339.00	263,421.00	-19.8%
OPEB, Allocated		3701-3702	25,598.00	32,649.00	27.5%
OPEB, Active Employees		3751-3752	639,517.00	641,035.00	0.2%
PERS Reduction		3801-3802	6,746.00	30,351.00	349.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,342,063.00	7,658,103.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,426.00	New
Materials and Supplies		4300	544,275.00	691,148.00	27.0%
Noncapitalized Equipment		4400	64,473.00	4,865.00	-92.5%
Food		4700	861,744.00	874,631.00	1.5%
TOTAL, BOOKS AND SUPPLIES			1,470,492.00	1,572,070.00	6.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	66,580.00	95,827.00	43.9%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	142,496.00	190,020.00	33.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	599,770.00	636,287.00	6.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	173,656.00	95,872.00	-44.8%
Professional/Consulting Services and Operating Expenditures		5800	234,057.00	590,104.00	152.1%
Communications		5900	62,007.00	66,862.00	7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,279,166.00	1,675,572.00	31.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	861,322.00	948,900.00	10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			861,322.00	948,900.00	10.2%
TOTAL, EXPENDITURES			26,807,585.00	27,334,827.00	2.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,754,500.00	20,521,267.00	-1.1%
3) Other State Revenue		8300-8599	5,007,567.00	5,245,501.00	4.8%
4) Other Local Revenue		8600-8799	1,075,689.00	1,147,717.00	6.7%
5) TOTAL, REVENUES			26,837,756.00	26,914,485.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		17,433,622.00	16,784,736.00	-3.7%
2) Instruction - Related Services	2000-2999		3,288,790.00	4,197,781.00	27.6%
3) Pupil Services	3000-3999		3,097,273.00	3,234,608.00	4.4%
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		861,322.00	948,900.00	10.2%
8) Plant Services	8000-8999		2,126,578.00	2,168,802.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,807,585.00	27,334,827.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,171.00	(420,342.00)	-1493.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,171.00	(420,342.00)	-1493.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	908,944.32	939,115.32	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,944.32	939,115.32	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,944.32	939,115.32	3.3%
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	939,115.32	518,773.32	-44.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	440,828.79	440,828.79
6130	Child Development: Center-Based Reserve Account	395,672.00	0.00
9010	Other Restricted Local	102,614.53	77,944.53
Total, Restricted Balance		<u>939,115.32</u>	<u>518,773.32</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,715,617.00	28,974,119.00	8.5%
3) Other State Revenue		8300-8599	2,260,230.00	2,358,203.00	4.3%
4) Other Local Revenue		8600-8799	5,355,517.00	5,022,775.00	-6.2%
5) TOTAL, REVENUES			34,331,364.00	36,355,097.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,763,743.00	14,042,319.00	2.0%
3) Employee Benefits		3000-3999	6,692,476.00	7,361,541.00	10.0%
4) Books and Supplies		4000-4999	11,856,929.00	12,494,393.00	5.4%
5) Services and Other Operating Expenditures		5000-5999	1,539,726.00	1,396,407.00	-9.3%
6) Capital Outlay		6000-6999	465,345.00	556,284.00	19.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,318,219.00	35,850,944.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,145.00	504,153.00	3735.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.00	196,821.00	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			196,821.00	196,821.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,966.00	700,974.00	233.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,915,921.75	8,125,887.75	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,915,921.75	8,125,887.75	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,915,921.75	8,125,887.75	2.7%
2) Ending Balance, June 30 (E + F1e)			8,125,887.75	8,826,861.75	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,125,887.75	8,826,861.75	8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,715,617.00	28,974,119.00	8.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,715,617.00	28,974,119.00	8.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,260,230.00	2,358,203.00	4.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,260,230.00	2,358,203.00	4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,283,453.00	4,956,732.00	-6.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	72,064.00	2,838.00	-96.1%
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	0.00	63,205.00	New
TOTAL, OTHER LOCAL REVENUE			5,355,517.00	5,022,775.00	-6.2%
TOTAL, REVENUES			34,331,364.00	36,355,097.00	5.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,141,001.00	7,406,091.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	4,721,347.00	4,722,280.00	0.0%
Clerical, Technical and Office Salaries		2400	1,172,483.00	1,195,524.00	2.0%
Other Classified Salaries		2900	728,912.00	718,424.00	-1.4%
TOTAL, CLASSIFIED SALARIES			13,763,743.00	14,042,319.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,159,793.00	1,124,586.00	-3.0%
OASDI/Medicare/Alternative		3301-3302	972,815.00	951,333.00	-2.2%
Health and Welfare Benefits		3401-3402	3,446,318.00	4,363,424.00	26.6%
Unemployment Insurance		3501-3502	152,924.00	6,354.00	-95.8%
Workers' Compensation		3601-3602	276,547.00	227,152.00	-17.9%
OPEB, Allocated		3701-3702	24,210.00	20,769.00	-14.2%
OPEB, Active Employees		3751-3752	529,599.00	541,281.00	2.2%
PERS Reduction		3801-3802	130,270.00	126,642.00	-2.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,692,476.00	7,361,541.00	10.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,603,164.00	1,622,325.00	1.2%
Noncapitalized Equipment		4400	64,272.00	65,685.00	2.2%
Food		4700	10,189,493.00	10,806,383.00	6.1%
TOTAL, BOOKS AND SUPPLIES			11,856,929.00	12,494,393.00	5.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,975.00	7,294.00	-33.5%
Dues and Memberships		5300	1,450.00	2,080.00	43.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,463.00	202,266.00	-24.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,563.00	154,697.00	-14.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	821,714.00	822,830.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	221,165.00	186,905.00	-15.5%
Communications		5900	35,396.00	20,335.00	-42.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,539,726.00	1,396,407.00	-9.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	103,187.00	195,274.00	89.2%
Equipment		6400	105,998.00	110,498.00	4.2%
Equipment Replacement		6500	256,160.00	250,512.00	-2.2%
TOTAL, CAPITAL OUTLAY			465,345.00	556,284.00	19.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,318,219.00	35,850,944.00	4.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	196,821.00	196,821.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,821.00	196,821.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			196,821.00	196,821.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,715,617.00	28,974,119.00	8.5%
3) Other State Revenue		8300-8599	2,260,230.00	2,358,203.00	4.3%
4) Other Local Revenue		8600-8799	5,355,517.00	5,022,775.00	-6.2%
5) TOTAL, REVENUES			34,331,364.00	36,355,097.00	5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		31,048,486.00	32,550,591.00	4.8%
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		3,269,733.00	3,300,353.00	0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,318,219.00	35,850,944.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			13,145.00	504,153.00	3735.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.00	196,821.00	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			196,821.00	196,821.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,966.00	700,974.00	233.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,915,921.75	8,125,887.75	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,915,921.75	8,125,887.75	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,915,921.75	8,125,887.75	2.7%
2) Ending Balance, June 30 (E + F1e)			8,125,887.75	8,826,861.75	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,125,887.75	8,826,861.75	8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,114,528.11	8,815,502.11
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	10,741.98	10,741.98
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	617.66	617.66
Total, Restricted Balance		8,125,887.75	8,826,861.75

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,000.00	50,000.00	-3.8%
5) TOTAL, REVENUES			52,000.00	50,000.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	125,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	875,000.00	5,631,126.00	543.6%
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			1,000,000.00	5,631,126.00	463.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(948,000.00)	(5,581,126.00)	488.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,738,724.00	New
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	2,738,724.00	New

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(948,000.00)	(2,842,402.00)	199.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,051,678.28	4,103,678.28	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,051,678.28	4,103,678.28	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,051,678.28	4,103,678.28	-18.8%
2) Ending Balance, June 30 (E + F1e)			4,103,678.28	1,261,276.28	-69.3%
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	4,103,678.28	1,261,276.28	-69.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	52,000.00	50,000.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,000.00	50,000.00	-3.8%
TOTAL, REVENUES			52,000.00	50,000.00	-3.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	125,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			125,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	875,000.00	5,631,126.00	543.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			875,000.00	5,631,126.00	543.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000,000.00	5,631,126.00	463.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	2,738,724.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,738,724.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,738,724.00	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,000.00	50,000.00	-3.8%
5) TOTAL, REVENUES			52,000.00	50,000.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,000,000.00	5,631,126.00	463.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,000,000.00	5,631,126.00	463.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(948,000.00)	(5,581,126.00)	488.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,738,724.00	New
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	2,738,724.00	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(948,000.00)	(2,842,402.00)	199.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,051,678.28	4,103,678.28	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,051,678.28	4,103,678.28	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,051,678.28	4,103,678.28	-18.8%
2) Ending Balance, June 30 (E + F1e)			4,103,678.28	1,261,276.28	-69.3%
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 (by Resource/Object)		9760	4,103,678.28	1,261,276.28	-69.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,104,475.00	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,604,475.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,614,475.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,026,148.88	6,640,623.88	227.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,026,148.88	6,640,623.88	227.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,026,148.88	6,640,623.88	227.7%
2) Ending Balance, June 30 (E + F1e)			6,640,623.88	6,640,623.88	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	6,640,623.88	6,640,623.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.0%
TOTAL, REVENUES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	5,104,475.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,104,475.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	500,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,604,475.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,104,475.00	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,604,475.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,614,475.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,026,148.88	6,640,623.88	227.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,026,148.88	6,640,623.88	227.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,026,148.88	6,640,623.88	227.7%
2) Ending Balance, June 30 (E + F1e)			6,640,623.88	6,640,623.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,640,623.88	6,640,623.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700,840.00	2,400,000.00	-11.1%
5) TOTAL, REVENUES			2,700,840.00	2,400,000.00	-11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	853,627.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,851,436.00	0.00	-100.0%
6) Capital Outlay		6000-6999	70,644,320.00	125,752,000.00	78.0%
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			81,349,383.00	125,752,000.00	54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,648,543.00)	(123,352,000.00)	56.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,648,543.00)	(123,352,000.00)	56.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,145,014.77	126,496,471.77	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,145,014.77	126,496,471.77	-38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,145,014.77	126,496,471.77	-38.3%
2) Ending Balance, June 30 (E + F1e)			126,496,471.77	3,144,471.77	-97.5%
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			126,496,471.77	3,144,471.77	-97.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	2,700,000.00	2,400,000.00	-11.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	840.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,700,840.00	2,400,000.00	-11.1%
TOTAL, REVENUES			2,700,840.00	2,400,000.00	-11.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	299,198.00	0.00	-100.0%
Noncapitalized Equipment		4400	554,429.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			853,627.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,970.00	0.00	-100.0%
Insurance		5400-5450	2,995,089.00	0.00	-100.0%
Operations and Housekeeping Services		5500	129,577.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,640.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,611,585.00	0.00	-100.0%
Communications		5900	5,575.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,851,436.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	3,707,796.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	65,922,511.00	125,752,000.00	90.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,014,013.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,644,320.00	125,752,000.00	78.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,349,383.00	125,752,000.00	54.6%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,700,840.00	2,400,000.00	-11.1%
5) TOTAL, REVENUES			2,700,840.00	2,400,000.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		81,347,633.00	125,752,000.00	54.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,750.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			81,349,383.00	125,752,000.00	54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(78,648,543.00)	(123,352,000.00)	56.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,648,543.00)	(123,352,000.00)	56.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,145,014.77	126,496,471.77	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,145,014.77	126,496,471.77	-38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,145,014.77	126,496,471.77	-38.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			126,496,471.77	3,144,471.77	-97.5%
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			126,496,471.77	3,144,471.77	-97.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	126,496,471.77	3,144,471.77
Total, Restricted Balance		126,496,471.77	3,144,471.77

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,380,000.00	1,680,000.00	21.7%
5) TOTAL, REVENUES			1,380,000.00	1,680,000.00	21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,361.00	11,725,000.00	67436.4%
6) Capital Outlay		6000-6999	1,412.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,773.00	11,725,000.00	62356.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,361,227.00	(10,045,000.00)	-837.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,361,227.00	(10,045,000.00)	-837.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,177,326.22	10,538,553.22	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,177,326.22	10,538,553.22	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,177,326.22	10,538,553.22	14.8%
2) Ending Balance, June 30 (E + F1e)			10,538,553.22	493,553.22	-95.3%
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			10,538,553.22	493,553.22	-95.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,300,000.00	1,600,000.00	23.1%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,380,000.00	1,680,000.00	21.7%
TOTAL, REVENUES			1,380,000.00	1,680,000.00	21.7%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	331.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	16,970.00	11,725,000.00	68992.5%
Communications		5900	60.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,361.00	11,725,000.00	67436.4%
CAPITAL OUTLAY					
Land		6100	500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	912.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,412.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,773.00	11,725,000.00	62356.7%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,380,000.00	1,680,000.00	21.7%
5) TOTAL, REVENUES			1,380,000.00	1,680,000.00	21.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		17,361.00	10,045,000.00	57759.6%
8) Plant Services	8000-8999		1,412.00	1,680,000.00	118880.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,773.00	11,725,000.00	62356.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,361,227.00	(10,045,000.00)	-837.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,361,227.00	(10,045,000.00)	-837.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,177,326.22	10,538,553.22	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,177,326.22	10,538,553.22	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,177,326.22	10,538,553.22	14.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			10,538,553.22	493,553.22	-95.3%
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			10,538,553.22	493,553.22	-95.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	10,538,553.22	493,553.22
Total, Restricted Balance		10,538,553.22	493,553.22

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,024,908.00	3,000,000.00	-75.1%
4) Other Local Revenue		8600-8799	0.00	25,000.00	New
5) TOTAL, REVENUES			12,024,908.00	3,025,000.00	-74.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,248.00	4,442,557.00	14117.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,073,724.00	1,500,000.00	-83.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,104,972.00	5,942,557.00	-34.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,919,936.00	(2,917,557.00)	-199.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,919,936.00	(2,917,557.00)	-199.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,621.38	2,942,557.38	12907.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,621.38	2,942,557.38	12907.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,621.38	2,942,557.38	12907.9%
2) Ending Balance, June 30 (E + F1e)			2,942,557.38	25,000.38	-99.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,942,557.38	25,000.38	-99.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,024,908.00	3,000,000.00	-75.1%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,024,908.00	3,000,000.00	-75.1%
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	25,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	25,000.00	New
TOTAL, REVENUES			12,024,908.00	3,025,000.00	-74.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,064.00	4,442,557.00	33906.1%
Noncapitalized Equipment		4400	18,184.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			31,248.00	4,442,557.00	14117.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,024,908.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	48,816.00	1,500,000.00	2972.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,073,724.00	1,500,000.00	-83.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,104,972.00	5,942,557.00	-34.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,024,908.00	3,000,000.00	-75.1%
4) Other Local Revenue		8600-8799	0.00	25,000.00	New
5) TOTAL, REVENUES			12,024,908.00	3,025,000.00	-74.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,104,972.00	5,942,557.00	-34.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,104,972.00	5,942,557.00	-34.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,919,936.00	(2,917,557.00)	-199.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,919,936.00	(2,917,557.00)	-199.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,621.38	2,942,557.38	12907.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,621.38	2,942,557.38	12907.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,621.38	2,942,557.38	12907.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,942,557.38	25,000.38	-99.2%
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			2,942,557.38	25,000.38	-99.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7710	State School Facilities Projects	2,942,557.38	25,000.38
Total, Restricted Balance		2,942,557.38	25,000.38

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,634,257.00	2,620,000.00	-0.5%
5) TOTAL, REVENUES			2,634,257.00	2,620,000.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,019,261.00	0.00	-100.0%
3) Employee Benefits		3000-3999	980,739.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,381.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	80,000.00	100,000.00	25.0%
6) Capital Outlay		6000-6999	0.00	14,106,697.00	New
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			3,081,381.00	14,206,697.00	361.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(447,124.00)	(11,586,697.00)	2491.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(447,124.00)	(11,586,697.00)	2491.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,518,078.45	13,070,954.45	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,518,078.45	13,070,954.45	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,518,078.45	13,070,954.45	-3.3%
2) Ending Balance, June 30 (E + F1e)			13,070,954.45	1,484,257.45	-88.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,070,954.45	1,484,257.45	-88.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,509,257.00	2,500,000.00	-0.4%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	125,000.00	120,000.00	-4.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,634,257.00	2,620,000.00	-0.5%
TOTAL, REVENUES			2,634,257.00	2,620,000.00	-0.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,019,261.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,019,261.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	221,500.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	154,473.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	453,824.00	0.00	-100.0%
Unemployment Insurance		3501-3502	22,212.00	0.00	-100.0%
Workers' Compensation		3601-3602	42,404.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3,231.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	58,585.00	0.00	-100.0%
PERS Reduction		3801-3802	24,510.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			980,739.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,381.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,381.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	100,000.00	25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,000.00	100,000.00	25.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	14,106,697.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	14,106,697.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,081,381.00	14,206,697.00	361.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,634,257.00	2,620,000.00	-0.5%
5) TOTAL, REVENUES			2,634,257.00	2,620,000.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,081,381.00	14,206,697.00	361.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,081,381.00	14,206,697.00	361.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(447,124.00)	(11,586,697.00)	2491.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(447,124.00)	(11,586,697.00)	2491.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,518,078.45	13,070,954.45	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,518,078.45	13,070,954.45	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,518,078.45	13,070,954.45	-3.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			13,070,954.45	1,484,257.45	-88.6%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,070,954.45	1,484,257.45	-88.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	13,070,954.45	1,484,257.45
Total, Restricted Balance		13,070,954.45	1,484,257.45

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,846,039.00	0.00	-100.0%
3) Other State Revenue		8300-8599	391,474.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,668,735.00	47,500,243.00	8.8%
5) TOTAL, REVENUES			46,906,248.00	47,500,243.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	46,176,560.00	50,051,890.00	8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,176,560.00	50,051,890.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			729,688.00	(2,551,647.00)	-449.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			729,688.00	(2,551,647.00)	-449.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,932,549.00	40,662,237.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,932,549.00	40,662,237.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,932,549.00	40,662,237.00	1.8%
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	40,662,237.00	38,110,590.00	-6.3%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,846,039.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,846,039.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	391,474.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			391,474.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	38,386,389.00	44,544,222.00	16.0%
Unsecured Roll		8612	2,179,602.00	1,581,567.00	-27.4%
Prior Years' Taxes		8613	2,250,974.00	1,125,487.00	-50.0%
Supplemental Taxes		8614	346,921.00	173,461.00	-50.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	235,857.00	0.00	-100.0%
Interest		8660	251,688.00	75,506.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	17,304.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,668,735.00	47,500,243.00	8.8%
TOTAL, REVENUES			46,906,248.00	47,500,243.00	1.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	20,590,000.00	25,370,000.00	23.2%
Bond Interest and Other Service Charges		7434	25,586,560.00	24,681,890.00	-3.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,176,560.00	50,051,890.00	8.4%
TOTAL, EXPENDITURES			46,176,560.00	50,051,890.00	8.4%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,846,039.00	0.00	-100.0%
3) Other State Revenue		8300-8599	391,474.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,668,735.00	47,500,243.00	8.8%
5) TOTAL, REVENUES			46,906,248.00	47,500,243.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	46,176,560.00	50,051,890.00	8.4%
10) TOTAL, EXPENDITURES			46,176,560.00	50,051,890.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			729,688.00	(2,551,647.00)	-449.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			729,688.00	(2,551,647.00)	-449.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,932,549.00	40,662,237.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,932,549.00	40,662,237.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,932,549.00	40,662,237.00	1.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			40,662,237.00	38,110,590.00	-6.3%
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	40,662,237.00	38,110,590.00	-6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,429,211.00	72,835,930.00	9.6%
5) TOTAL, REVENUES			66,429,211.00	72,835,930.00	9.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	441,815.00	226,090.00	-48.8%
3) Employee Benefits		3000-3999	188,211.00	104,576.00	-44.4%
4) Books and Supplies		4000-4999	46,238.00	57,103.00	23.5%
5) Services and Other Operating Expenses		5000-5999	77,979,686.00	78,703,012.00	0.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			78,655,950.00	79,090,781.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,226,739.00)	(6,254,851.00)	-48.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,937,209.00	4,429,718.00	12.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,937,209.00	4,429,718.00	12.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,289,530.00)	(1,825,133.00)	-78.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,180,227.88	24,890,697.88	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,180,227.88	24,890,697.88	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,180,227.88	24,890,697.88	-25.0%
2) Ending Net Position, June 30 (E + F1e)			24,890,697.88	23,065,564.88	-7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,890,697.88	23,065,564.88	-7.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	230,000.00	280,000.00	21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	66,150,671.00	72,515,930.00	9.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,540.00	40,000.00	-17.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,429,211.00	72,835,930.00	9.6%
TOTAL, REVENUES			66,429,211.00	72,835,930.00	9.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	271,836.00	173,084.00	-36.3%
Clerical, Technical and Office Salaries		2400	169,979.00	53,006.00	-68.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			441,815.00	226,090.00	-48.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,126.00	25,813.00	-48.5%
OASDI/Medicare/Alternative		3301-3302	33,352.00	17,296.00	-48.1%
Health and Welfare Benefits		3401-3402	71,818.00	48,126.00	-33.0%
Unemployment Insurance		3501-3502	4,860.00	113.00	-97.7%
Workers' Compensation		3601-3602	9,278.00	3,957.00	-57.4%
OPEB, Allocated		3701-3702	713.00	362.00	-49.2%
OPEB, Active Employees		3751-3752	12,064.00	5,970.00	-50.5%
PERS Reduction		3801-3802	6,000.00	2,939.00	-51.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,211.00	104,576.00	-44.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,812.00	40,603.00	46.0%
Noncapitalized Equipment		4400	18,426.00	16,500.00	-10.5%
TOTAL, BOOKS AND SUPPLIES			46,238.00	57,103.00	23.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,400.00	2,700.00	92.9%
Dues and Memberships		5300	200.00	200.00	0.0%
Insurance		5400-5450	3,642,468.00	3,240,414.00	-11.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	352,640.00	361,487.00	2.5%
Transfers of Direct Costs - Interfund		5750	4,938.00	1,687.00	-65.8%
Professional/Consulting Services and Operating Expenditures		5800	73,968,690.00	75,090,132.00	1.5%
Communications		5900	9,350.00	6,392.00	-31.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			77,979,686.00	78,703,012.00	0.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			78,655,950.00	79,090,781.00	0.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,937,209.00	4,429,718.00	12.5%
(a) TOTAL, INTERFUND TRANSFERS IN			3,937,209.00	4,429,718.00	12.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,937,209.00	4,429,718.00	12.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,429,211.00	72,835,930.00	9.6%
5) TOTAL, REVENUES			66,429,211.00	72,835,930.00	9.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		78,655,950.00	79,090,781.00	0.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			78,655,950.00	79,090,781.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,226,739.00)	(6,254,851.00)	-48.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,937,209.00	4,429,718.00	12.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,937,209.00	4,429,718.00	12.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,289,530.00)	(1,825,133.00)	-78.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,180,227.88	24,890,697.88	-25.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,180,227.88	24,890,697.88	-25.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,180,227.88	24,890,697.88	-25.0%
2) Ending Net Position, June 30 (E + F1e)			24,890,697.88	23,065,564.88	-7.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,890,697.88	23,065,564.88	-7.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	24,890,697.88	23,065,564.88
Total, Restricted Net Position		<u>24,890,697.88</u>	<u>23,065,564.88</u>

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			51,370.29	50,361.03	50,426.53	51,115.63
a. Kindergarten	5,820.71	5,650.07				
b. Grades One through Three	16,867.31	16,928.61				
c. Grades Four through Six	16,464.11	16,617.22				
d. Grades Seven and Eight	11,254.38	11,258.75				
e. Opportunity Schools and Full-Day Opportunity Classes	8.70	20.60				
f. Home and Hospital	18.12	26.51				
g. Community Day School						
2. Special Education						
a. Special Day Class	1,884.11	1,843.25	1,855.23	1,855.85	1,815.60	1,877.61
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	31.77	35.36	35.36	31.29	34.83	34.83
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	4.54	8.43	8.43	4.47	8.30	8.30
3. TOTAL, ELEMENTARY	52,353.75	52,388.80	53,269.31	52,252.64	52,285.26	53,036.37
HIGH SCHOOL						
4. General Education			24,533.39	23,491.46	23,665.33	23,848.25
a. Grades Nine through Twelve	23,540.79	23,701.24				
b. Continuation Education	267.53	279.12				
c. Opportunity Schools and Full-Day Opportunity Classes	8.39	14.00				
d. Home and Hospital	26.82	26.57				
e. Community Day School	5.67	4.79				
5. Special Education						
a. Special Day Class	1,161.53	1,083.74	1,107.00	1,144.11	1,067.49	1,143.08
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	101.78	82.89	82.89	100.25	81.65	81.65
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	63.12	88.60	88.60	62.17	87.27	87.27
6. TOTAL, HIGH SCHOOL	25,175.63	25,280.95	25,811.88	24,797.99	24,901.74	25,160.25
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary		13.05		13.05	13.05	
b. High School	22.47	6.82	22.47	6.82	6.82	22.47
8. Special Education						
a. Special Day Class - Elementary	0.07	0.07	0.07	0.07	0.07	0.07
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	22.54	19.94	22.54	19.94	19.94	22.54
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	77,551.92	77,689.69	79,103.73	77,070.57	77,206.94	78,219.16
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	77,551.92	77,689.69	79,103.73	77,070.57	77,206.94	78,219.16
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	1,085.66	1,085.66	1,085.66	1,069.38	1,069.38	1,069.38
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,085.66	1,085.66	1,085.66	1,069.38	1,069.38	1,069.38
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

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	322,799,641.00	301	12,000.00	303	322,787,641.00	305	7,590,429.00		307	315,197,212.00	309
2000 - Classified Salaries	98,138,178.00	311	3,205,293.00	313	94,932,885.00	315	506,107.00		317	94,426,778.00	319
3000 - Employee Benefits (Excluding 3800)	151,550,225.00	321	1,014,479.00	323	150,535,746.00	325	1,327,152.00		327	149,208,594.00	329
4000 - Books, Supplies Equip Replace. (6500)	20,652,640.00	331	318,906.00	333	20,333,734.00	335	2,592,471.00		337	17,741,263.00	339
5000 - Services. . . & 7300 - Indirect Costs	73,990,004.00	341	154,947.00	343	73,835,057.00	345	42,346,764.00		347	31,488,293.00	349
TOTAL					662,425,063.00	365			TOTAL	608,062,140.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
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.			64.96%
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)	64.96%
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).	608,062,140.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	324,575,964.00	301	0.00	303	324,575,964.00	305	9,496,305.00		307	315,079,659.00	309
2000 - Classified Salaries	99,389,243.00	311	3,237,449.00	313	96,151,794.00	315	530,364.00		317	95,621,430.00	319
3000 - Employee Benefits (Excluding 3800)	157,060,460.00	321	1,091,698.00	323	155,968,762.00	325	1,450,115.00		327	154,518,647.00	329
4000 - Books, Supplies Equip Replace. (6500)	31,355,054.00	331	332,000.00	333	31,023,054.00	335	8,365,837.00		337	22,657,217.00	339
5000 - Services. . . & 7300 - Indirect Costs	72,117,080.00	341	52,100.00	343	72,064,980.00	345	39,768,952.00		347	32,296,028.00	349
TOTAL					679,784,554.00	365			TOTAL	620,172,981.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	273,626,188.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	23,105,981.00 380
3. STRS.		3101 & 3102	23,660,632.00 382
4. PERS.		3201 & 3202	2,083,912.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	5,754,711.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	61,638,964.00 385
7. Unemployment Insurance.		3501 & 3502	803,472.00 390
8. Workers' Compensation Insurance.		3601 & 3602	5,359,983.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	7,636,671.00 393
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			403,670,514.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			870,081.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			402,800,433.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.95%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under 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)	64.95%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	620,172,981.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	574,053,954.00	(963,141.00)	573,090,813.00	50,000,000.00	25,370,000.00	597,720,813.00	24,735,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,646,651.00		1,646,651.00		922,987.00	723,664.00	723,664.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	34,244,783.00	6,099,000.00	40,343,783.00	15,073,397.00		55,417,180.00	
Compensated Absences Payable	10,769,600.75		10,769,600.75	595,257.00		11,364,857.75	9,091,886.00
Governmental activities long-term liabilities	620,714,988.75	5,135,859.00	625,850,847.75	65,668,654.00	26,292,987.00	665,226,514.75	34,550,550.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	8,532.71		4,467,261.78	4,475,794.49
2. State Lottery Revenue	8560	10,249,208.00		2,618,730.00	12,867,938.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,257,740.71	0.00	7,085,991.78	17,343,732.49
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,909,047.00			6,909,047.00
2. Classified Salaries	2000-2999	44,880.00			44,880.00
3. Employee Benefits	3000-3999	957,271.00			957,271.00
4. Books and Supplies	4000-4999	572,676.00		1,436,351.00	2,009,027.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,687,637.00			1,687,637.00
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			3,510.00	3,510.00
6. Capital Outlay	6000-6999	86,230.00			86,230.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		10,257,741.00	0.00	1,439,861.00	11,697,602.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	(0.29)	0.00	5,646,130.78	5,646,130.49
D. COMMENTS:					
Contract with an Independent Study High School program dictates that restricted lottery funds generated by the ADA for the program is to be paid to the school through the contract (object 5800) for its use.					

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	398,205,455.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,826.83	1.81%	6,950.23	2.22%	7,104.74
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%		0.00%	
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		78,219.16	-1.48%	77,058.36	-1.50%	75,902.80
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		533,988,908.06	0.30%	535,573,325.42	0.69%	539,269,659.27
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		533,988,908.06	0.30%	535,573,325.42	0.69%	539,269,659.27
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		415,058,898.46	0.30%	416,290,434.38	0.69%	419,163,520.76
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(17,533,081.00)	0.28%	(17,582,368.00)	0.69%	(17,703,752.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		679,638.00	-0.32%	677,487.00	-0.40%	674,796.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		398,205,455.46	0.30%	399,385,553.38	0.69%	402,134,564.76
2. Federal Revenues	8100-8299	1,611,523.00	-3.10%	1,561,523.00	0.00%	1,561,523.00
3. Other State Revenues	8300-8599	73,882,580.00	-0.10%	73,808,774.00	-0.02%	73,791,707.00
4. Other Local Revenues	8600-8799	8,063,240.00	-1.49%	7,942,737.00	-1.25%	7,843,238.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(71,091,960.00)	5.11%	(74,727,321.00)	8.86%	(81,348,265.00)
6. Total (Sum lines A1l thru A5)		410,670,838.46	-0.66%	407,971,266.38	-0.98%	403,982,767.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				242,320,183.00		241,677,714.00
b. Step & Column Adjustment				4,337,531.00		4,326,031.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,980,000.00)		(2,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	242,320,183.00	-0.27%	241,677,714.00	0.76%	243,503,745.00
2. Classified Salaries						
a. Base Salaries				63,679,629.00		64,316,425.00
b. Step & Column Adjustment				636,796.00		643,164.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,679,629.00	1.00%	64,316,425.00	1.00%	64,959,589.00
3. Employee Benefits	3000-3999	110,875,584.00	4.67%	116,054,977.00	5.47%	122,401,475.00
4. Books and Supplies	4000-4999	11,517,866.00	6.97%	12,321,195.00	-1.64%	12,118,853.00
5. Services and Other Operating Expenditures	5000-5999	23,259,709.00	-4.16%	22,291,329.00	2.47%	22,841,624.00
6. Capital Outlay	6000-6999	688,679.00	-14.18%	591,000.00	0.00%	591,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,864,114.00)	4.00%	(9,218,750.00)	1.46%	(9,353,167.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,365,263.00	0.00%	7,365,263.00	0.00%	7,365,263.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(20,000,000.00)		(60,000,000.00)
11. Total (Sum lines B1 thru B10)		450,842,799.00	-3.43%	435,399,153.00	-7.11%	404,428,382.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(40,171,960.54)		(27,427,886.62)		(445,614.24)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		82,909,994.61		42,738,034.07		15,310,147.45
2. Ending Fund Balance (Sum lines C and D1)		42,738,034.07		15,310,147.45		14,864,533.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,906,650.00		1,906,650.00		1,906,650.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	26,960,616.97				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,870,766.64		13,309,784.00		12,752,765.00
2. Unassigned/Unappropriated	9790	0.00		93,713.45		205,118.21
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,738,033.61		15,310,147.45		14,864,533.21

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,870,766.64		13,309,784.00		12,752,765.00
c. Unassigned/Unappropriated	9790	0.00		93,713.45		205,118.21
(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)						
		13,870,766.64		13,403,497.45		12,957,883.21
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						
B1d amounts represent reductions that will occur due to reduced staffing for declining enrollment and the reduction of substitute salaries as RIF sub salary premiums end. Line 10 amounts represent reductions to expense or enhancements to revenues that will be necessary to keep a balanced budget.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	17,533,081.00	0.28%	17,582,368.00	0.69%	17,703,752.00
2. Federal Revenues	8100-8299	62,970,398.00	-15.45%	53,244,513.00	-7.60%	49,199,600.00
3. Other State Revenues	8300-8599	76,716,853.00	5.40%	80,859,675.00	3.09%	83,359,550.00
4. Other Local Revenues	8600-8799	3,816,873.00	-22.63%	2,953,299.00	-24.31%	2,235,247.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	71,091,960.00	5.11%	74,727,321.00	8.86%	81,348,265.00
6. Total (Sum lines A1 thru A5)		232,129,165.00	-1.19%	229,367,176.00	1.95%	233,846,414.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				82,255,781.00		77,872,727.00
b. Step & Column Adjustment				1,472,378.00		1,393,922.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,855,432.00)		(1,191,913.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	82,255,781.00	-5.33%	77,872,727.00	0.26%	78,074,736.00
2. Classified Salaries						
a. Base Salaries				35,709,614.00		35,216,284.00
b. Step & Column Adjustment				357,086.00		352,163.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(850,416.00)		1,281,904.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,709,614.00	-1.38%	35,216,284.00	4.64%	36,850,351.00
3. Employee Benefits	3000-3999	46,852,405.00	1.34%	47,478,796.00	6.97%	50,788,216.00
4. Books and Supplies	4000-4999	19,411,188.00	-44.36%	10,800,277.00	-18.02%	8,854,020.00
5. Services and Other Operating Expenditures	5000-5999	49,826,955.00	0.89%	50,268,966.00	-0.43%	50,055,128.00
6. Capital Outlay	6000-6999	582,163.00	-93.07%	40,328.00	0.00%	40,328.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	162,897.00	0.00%	162,897.00	0.00%	162,897.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,894,530.00	4.50%	8,249,751.00	1.63%	8,384,168.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		242,695,533.00	-5.19%	230,090,026.00	1.36%	233,209,844.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(10,566,368.00)		(722,850.00)		636,570.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,974,583.80		3,408,215.80		2,685,365.80
2. Ending Fund Balance (Sum lines C and D1)		3,408,215.80		2,685,365.80		3,321,935.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,408,215.80		2,685,365.80		3,321,935.80
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		3,408,215.80		2,685,365.80		3,321,935.80
(Line D3f must agree with line D2)						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d amounts represent expenses from discontinued restricted resources. When these types of programs end, employees are released or moved into other vacancies.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES:						
1. Revenue Limit Sources	8010-8099	415,738,536.00	0.30%	416,967,921.38	0.69%	419,838,316.76
2. Federal Revenues	8100-8299	64,581,921.00	-15.14%	54,806,036.00	-7.38%	50,761,123.00
3. Other State Revenues	8300-8599	150,599,433.00	2.70%	154,668,449.00	1.61%	157,151,257.00
4. Other Local Revenues	8600-8799	11,880,113.00	-8.28%	10,896,036.00	-7.50%	10,078,485.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		642,800,003.46	-0.85%	637,338,442.38	0.08%	637,829,181.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				324,575,964.00		319,550,441.00
b. Step & Column Adjustment				5,809,909.00		5,719,953.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,835,432.00)		(3,691,913.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	324,575,964.00	-1.55%	319,550,441.00	0.63%	321,578,481.00
2. Classified Salaries						
a. Base Salaries				99,389,243.00		99,532,709.00
b. Step & Column Adjustment				993,882.00		995,327.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(850,416.00)		1,281,904.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	99,389,243.00	0.14%	99,532,709.00	2.29%	101,809,940.00
3. Employee Benefits	3000-3999	157,727,989.00	3.68%	163,533,773.00	5.90%	173,189,691.00
4. Books and Supplies	4000-4999	30,929,054.00	-25.24%	23,121,472.00	-9.29%	20,972,873.00
5. Services and Other Operating Expenditures	5000-5999	73,086,664.00	-0.72%	72,560,295.00	0.46%	72,896,752.00
6. Capital Outlay	6000-6999	1,270,842.00	-50.32%	631,328.00	0.00%	631,328.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	162,897.00	0.00%	162,897.00	0.00%	162,897.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(969,584.00)	-0.06%	(968,999.00)	0.00%	(968,999.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,365,263.00	0.00%	7,365,263.00	0.00%	7,365,263.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(20,000,000.00)		(60,000,000.00)
11. Total (Sum lines B1 thru B10)		693,538,332.00	-4.04%	665,489,179.00	-4.19%	637,638,226.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(50,738,328.54)		(28,150,736.62)		190,955.76
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		96,884,578.41		46,146,249.87		17,995,513.25
2. Ending Fund Balance (Sum lines C and D1)		46,146,249.87		17,995,513.25		18,186,469.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,906,650.00		1,906,650.00		1,906,650.00
b. Restricted	9740	3,408,215.80		2,685,365.80		3,321,935.80
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	26,960,616.97		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,870,766.64		13,309,784.00		12,752,765.00
2. Unassigned/Unappropriated	9790	0.00		93,713.45		205,118.21
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		46,146,249.41		17,995,513.25		18,186,469.01

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,870,766.64		13,309,784.00		12,752,765.00
c. Unassigned/Unappropriated	9790	0.00		93,713.45		205,118.21
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)		13,870,766.64		13,403,497.45		12,957,883.21
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.01%		2.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		77,050.63		75,895.00		74,756.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		693,538,332.00		665,489,179.00		637,638,226.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		693,538,332.00		665,489,179.00		637,638,226.00
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)		13,870,766.64		13,309,783.58		12,752,764.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,870,766.64		13,309,783.58		12,752,764.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	678,003,332.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	91,014,185.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	5,481,664.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	947,010.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,620,833.00
4. Other Transfers Out	All	9200	7200-7299	117,450.00
5. Interfund Transfers Out	All	9300	7600-7629	9,394,357.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	658,796.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				18,220,110.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				568,769,037.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				568,769,037.00

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		78,755.41
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		78,755.41
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		78,755.41
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,221.97
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	566,624,163.89	7,126.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	566,624,163.89	7,126.73
B. Required effort (Line A.2 times 90%)	509,961,747.50	6,414.06
C. Current year expenditures (Line I.G and Line II.F)	568,769,037.00	7,221.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	568,769,037.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,221.97
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,486.08	6,698.08
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	22.40	22.75
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,720.48	6,826.83
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,720.48	6,826.83
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	79,103.73	78,219.16
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	531,615,035.39	533,988,908.06
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	531,615,035.39	533,988,908.06
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	413,213,734.71	415,058,898.46
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	5,772,848.00	798,593.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	828,730.00	828,734.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	4,944,118.00	(30,141.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	418,157,852.71	415,028,757.46

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	69,039,125.00	69,039,125.00
26. Miscellaneous Funds	0588	50,985.00	50,985.00
27. Community Redevelopment Funds	0589, 0721	20,789,616.00	14,122,731.00
28. Less: Charter Schools In-lieu Taxes	0595	934,699.00	388,729.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	88,945,027.00	82,824,112.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	329,212,825.71	332,204,645.46
b. Less: Education Protection Account (Object 8012)	0736	83,643,713.00	66,404,601.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	245,569,112.71	265,800,044.46
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	117,102.00	118,955.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(117,102.00)	(118,955.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	245,452,010.71	265,681,089.46
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	245,452,010.71	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	1,364,129.00	1,364,129.00
46. California High School Exit Exam	9002	1,745,699.00	1,745,699.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,125,850.00	1,125,850.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	95,752.00	95,752.00

Description	2012-13 Actual	2013-14 Budget	% Diff.
SELPA Name: Long Beach Unified (DL)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	40,033,807.00	39,746,980.00	-0.72%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	40,033,807.00	39,746,980.00	-0.72%
B. COLA Apportionment		611,512.00	New
C. Growth Apportionment or Declining ADA Adjustment	(671,655.00)	(475,966.00)	-29.14%
D. Subtotal (Sum lines A.5, B, and C)	39,362,152.00	39,882,526.00	1.32%
E. Program Specialist/Regionalized Services Apportionment	956,140.00		-100.00%
F. Low Incidence Materials and Equipment Apportionment	151,444.00		-100.00%
G. Out of Home Care Apportionment	1,188,956.00		-100.00%
H. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	41,658,692.00	39,882,526.00	-4.26%
K. Mental Health Apportionment	5,247,714.00	5,645,412.00	7.58%
L. NSS Extraordinary Cost Pool for Mental Health Services Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool	13,312,807.00	12,600,157.00	-5.35%
N. Federal IDEA - Section 619 Preschool	1,278,334.00	1,197,522.00	-6.32%
O. Other Federal Discretionary Grants	640,247.00	561,828.00	-12.25%
P. Other Adjustments	349,594.00	352,417.00	0.81%
Q. Total SELPA Revenues (Sum lines J through P)	62,487,388.00	60,239,862.00	-3.60%
II. ALLOCATION TO SELPA MEMBERS			
Long Beach Unified (DL00)	62,487,388.00	60,239,862.00	-3.60%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	62,487,388.00	60,239,862.00	-3.60%
Preparer Name: <u>Susan Ginder</u>			
Title: <u>Executive Director of Fiscal Services</u>			
Phone: <u>(562) 997-8126</u>			

Current LEA: 19-64725-0000000 Long Beach Unified		
Selected SELPA: DL		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DL	Long Beach Unified	

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	(1,023,926.00)	0.00	(892,729.00)				
Other Sources/Uses Detail					500,000.00	9,394,357.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	23,287.00	0.00	31,407.00	0.00				
Other Sources/Uses Detail					155,852.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	173,656.00	0.00	861,322.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	821,714.00	0.00	0.00	0.00				
Other Sources/Uses Detail					196,821.00	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					5,104,475.00	500,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	331.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,938.00	0.00						
Other Sources/Uses Detail					3,937,209.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,023,926.00	(1,023,926.00)	892,729.00	(892,729.00)	9,894,357.00	9,894,357.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(933,389.00)	0.00	(969,584.00)				
Other Sources/Uses Detail					0.00	7,365,263.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	13,000.00	0.00	20,684.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	95,872.00	0.00	948,900.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	822,830.00	0.00	0.00	0.00				
Other Sources/Uses Detail					196,821.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,738,724.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,687.00	0.00						
Other Sources/Uses Detail					4,429,718.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	933,389.00	(933,389.00)	969,584.00	(969,584.00)	7,365,263.00	7,365,263.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	81,353.18	81,171.33	0.2%	Met
Second Prior Year (2011-12)	80,099.11	80,064.71	0.0%	Met
First Prior Year (2012-13)	79,134.78	79,103.73	0.0%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	78,219.16			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)	83,855	83,420	0.5%	Met
Second Prior Year (2011-12)	82,589	82,334	0.3%	Met
First Prior Year (2012-13)	81,374	81,112	0.3%	Met
Budget Year (2013-14)	80,446			

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)	80,039	83,420	95.9%
Second Prior Year (2011-12)	79,109	82,334	96.1%
First Prior Year (2012-13)	77,529	81,112	95.6%
		Historical Average Ratio:	95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	77,051	80,446	95.8%	Met
1st Subsequent Year (2014-15)	75,895	79,239	95.8%	Met
2nd Subsequent Year (2015-16)	74,756	78,050	95.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,720.48	6,826.83	6,950.23	7,104.74
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,223.69	5,306.36	5,402.27	5,522.37
d. Prior Year Funded BRL per ADA		5,223.69	5,306.36	5,402.27
e. Difference (Step 1c minus Step 1d)		82.67	95.91	120.10
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.58%	1.81%	2.22%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	79,103.73	78,219.16	77,058.36	75,902.80
b. Prior Year Revenue Limit (Funded) ADA		79,103.73	78,219.16	77,058.36
c. Difference (Step 2a minus Step 2b)		(884.57)	(1,160.80)	(1,155.56)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.12%	-1.48%	-1.50%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.46%	0.33%	0.72%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.54% to 1.46%	-0.67% to 1.33%	-0.28% to 1.72%

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)	89,879,726.00	83,212,841.00	83,212,841.00	83,212,841.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	418,975,450.00	415,298,531.00	416,530,275.00	419,401,924.00
District's Projected Change in Revenue Limit:		-0.88%	0.30%	0.69%
Revenue Limit Standard:		-0.54% to 1.46%	-0.67% to 1.33%	-0.28% to 1.72%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Unemployment insurance rate has dropped from 1.1% to .05%, so revenue limit that reimburses unemployment insurance costs is reduced - by approximately \$5 million.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	388,652,949.43	407,783,210.63	95.3%
Second Prior Year (2011-12)	401,021,902.62	419,707,832.59	95.5%
First Prior Year (2012-13)	405,642,746.00	429,131,071.00	94.5%
	Historical Average Ratio:		95.1%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	92.1% to 98.1%	92.1% to 98.1%	92.1% to 98.1%

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)	416,875,396.00	443,477,536.00	94.0%	Met
1st Subsequent Year (2014-15)	422,049,116.00	428,033,890.00	98.6%	Not Met
2nd Subsequent Year (2015-16)	430,864,809.00	397,063,119.00	108.5%	Not 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)

Due to the delayed timing of critical revenue estimates (awaiting a final state budget), the district budgets expenses and projects them into future years in the appropriate objects. In order to remain balanced, a required reduction or revenue enhancement is presented in the "Other Adjustments" line on the MYP and have not been assigned to specific objects such as salaries and benefits that may ultimately be reduced. When these are assigned, this ratio will adjust itself.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.46%	0.33%	0.72%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.54% to 10.46%	-9.67% to 10.33%	-9.28% to 10.72%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.54% to 5.46%	-4.67% to 5.33%	-4.28% to 5.72%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	73,256,662.00		
Budget Year (2013-14)	64,581,921.00	-11.84%	Yes
1st Subsequent Year (2014-15)	54,806,036.00	-15.14%	Yes
2nd Subsequent Year (2015-16)	50,761,123.00	-7.38%	Yes

Explanation:
(required if Yes)

Federal revenues have been subject to sequestration cuts for the 13-14 year - this is approximately 5-6%. In addition, carryover balances are being spent down in 12-13 and 13-14. Certain federal grants, such as Gear-Up and Smaller Learning Communities are ending, so budgets in subsequent years are reduced, along with related expense.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	152,015,058.00		
Budget Year (2013-14)	150,599,433.00	-0.93%	No
1st Subsequent Year (2014-15)	154,668,449.00	2.70%	No
2nd Subsequent Year (2015-16)	157,151,257.00	1.61%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	18,203,048.00		
Budget Year (2013-14)	11,880,113.00	-34.74%	Yes
1st Subsequent Year (2014-15)	10,896,036.00	-8.28%	Yes
2nd Subsequent Year (2015-16)	10,078,485.00	-7.50%	Yes

Explanation:
(required if Yes)

Some local revenues, such as gifts, are only recognized as received. The 12-13 data includes gifts and similar resources where receipts are known. These types of resources do not have income budgeted in the subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	20,349,953.00		
Budget Year (2013-14)	30,929,054.00	51.99%	Yes
1st Subsequent Year (2014-15)	23,121,472.00	-25.24%	Yes
2nd Subsequent Year (2015-16)	20,972,873.00	-9.29%	Yes

Explanation:
(required if Yes)

The 13-14 budget includes estimated carryovers that will not necessarily be spent. Specific restricted resources may have multi-year plans that include books and supplies as a one-time expenditure. Each resource is adjusted for its individual spending pattern.

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

First Prior Year (2012-13)	74,882,733.00		
Budget Year (2013-14)	73,086,664.00	-2.40%	No
1st Subsequent Year (2014-15)	72,560,295.00	-0.72%	No
2nd Subsequent Year (2015-16)	72,896,752.00	0.46%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2012-13)	243,474,768.00		
Budget Year (2013-14)	227,061,467.00	-6.74%	Met
1st Subsequent Year (2014-15)	220,370,521.00	-2.95%	Met
2nd Subsequent Year (2015-16)	217,990,865.00	-1.08%	Met

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

First Prior Year (2012-13)	95,232,686.00		
Budget Year (2013-14)	104,015,718.00	9.22%	Met
1st Subsequent Year (2014-15)	95,681,767.00	-8.01%	Met
2nd Subsequent Year (2015-16)	93,869,625.00	-1.89%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? 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)	693,538,332.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	693,538,332.00	6,935,383.32	11,947,779.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	13,946,577.17		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	81,886,148.08		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		13,818,816.00	13,560,066.64
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		74,584,908.73	0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	95,832,725.25	88,403,724.73	13,560,066.64
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	697,328,858.69	690,940,802.72	678,003,332.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	697,328,858.69	690,940,802.72	678,003,332.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	13.7%	12.8%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.6%	4.3%	0.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	31,268,337.61	415,904,567.18	N/A	Met
Second Prior Year (2011-12)	(2,952,318.76)	426,976,683.47	0.7%	Met
First Prior Year (2012-13)	(11,309,948.00)	438,525,428.00	2.6%	Not Met
Budget Year (2013-14) (Information only)	(40,171,961.00)	450,842,799.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2010-11)	56,167,258.86	65,903,923.76	N/A	Met
Second Prior Year (2011-12)	90,498,687.76	97,172,261.37	N/A	Met
First Prior Year (2012-13)	83,571,160.88	94,219,942.61	N/A	Met
Budget Year (2013-14) (Information only)	82,909,994.61			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	77,051	75,895	74,756
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		

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)	693,538,332.00	665,489,179.00	637,638,226.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	693,538,332.00	665,489,179.00	637,638,226.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,870,766.64	13,309,783.58	12,752,764.52
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,870,766.64	13,309,783.58	12,752,764.52

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,870,766.64	13,309,784.00	12,752,765.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	93,713.45	205,118.21
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)	13,870,766.64	13,403,497.45	12,957,883.21
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.01%	2.03%
District's Reserve Standard (Section 10B, Line 7):	13,870,766.64	13,309,783.58	12,752,764.52
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(63,640,982.00)			
Budget Year (2013-14)	(71,091,960.00)	7,450,978.00	11.7%	Not Met
1st Subsequent Year (2014-15)	(76,732,521.00)	5,640,561.00	7.9%	Met
2nd Subsequent Year (2015-16)	(83,422,086.00)	6,689,565.00	8.7%	Met

1b. Transfers In, General Fund *				
First Prior Year (2012-13)	500,000.00			
Budget Year (2013-14)	0.00	(500,000.00)	-100.0%	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	9,394,357.00			
Budget Year (2013-14)	7,365,263.00	(2,029,094.00)	-21.6%	Not Met
1st Subsequent Year (2014-15)	7,365,263.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	7,365,263.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) The 12-13 contributions are artificially low due to an entry to adjust/credit medical benefit charges back to resources that funded the benefit.

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) One-time contribution from Fund 17 to Fund 01 for special technology project.

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

Explanation:
(required if NOT met)

12-13 transfers out include a one-time transfer of one-time revenues from Fund 01 to Fund 17 of approximately \$5 million. 12-13 does not include a transfer to Fund 14, whereas subsequent years include a transfer of approximately \$2.7 million.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	General Fund	General Fund	723,664
Certificates of Participation				
General Obligation Bonds	22	County Property Tax	Debt Service paid by County Treasurer	597,720,813
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1			11,364,858

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

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	922,987	723,664	0	0
Certificates of Participation				
General Obligation Bonds	25,370,000	24,735,000	25,140,000	19,590,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	9,274,887	9,091,886	8,000,000	8,000,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)

Total Annual Payments:	35,567,874	34,550,550	33,140,000	27,590,000
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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:

Medical benefits are offered to retirees until age 65 or 67 depending on classification. Eligibility also depends on age and years of service.

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

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

Self-Insurance Fund	Governmental Fund
2,998,972	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	329,401,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	329,401,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

5. OPEB Contributions

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	27,068,000.00	27,068,000.00	27,068,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	13,133,848.00	14,500,000.00	16,000,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	12,319,432.00	14,300,000.00	15,700,000.00
d. Number of retirees receiving OPEB benefits	777	777	777

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 self insurance programs for health and welfare, property and liability and workers' compensation. Health and welfare rates are determined through an actuarial study done yearly and are funded through payroll system charges. Property and liability is funded from a contribution from unrestricted general fund based on actuarial study done annually. Workers' compensation is collected through payroll charges with the rate based on a yearly actuarial study. The Self-insurance retention (SIR) claim is 500,000 and the SIR for property and liability is 250,000

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

31,722,199.00
0.00

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

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	3,533.8	3,533.8	3,533.8	3,533.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

13-14 Negotiations have not been opened.
--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	3,178,269		
	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	63,700,000	70,000,000	77,000,000
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	12.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

No	
----	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	3,700,000	3,800,000	3,860,000
3. Percent change in step & column over prior year			

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	1,626.8	1,626.8	1,626.8	1,626.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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.

13-14 negotiations have not been opened.

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

778,314

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
29,300,000	32,200,000	35,400,000
100.0%	100.0%	100.0%
12.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
226,000	227,000	228,000
0.4%	0.4%	0.4%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	544.3	544.3	544.3	544.3

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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19-64725-0000000

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

Long Beach Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

8980) must net to zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.

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19-64725-0000000

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

Long Beach Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

should be corrected before an official export is completed.

PASSED

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

PASSED

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

PASSED

Checks Completed.

Intellectual Virtues Academy of Long Beach

Start-up and Year 1 Budget (12/1/12-6/31/14)

Budget Overview

Assets/Revenue	Start-up/Year 1	Liabilities/Expenses	Start-up/Year 1
Grants	\$ 644,464.00	EXPENSES	
State	\$ 270,739.00	Salaries	\$ 381,391.00
Fundraising	\$ 10,000.00	Retirement, Benefits and Recruiting	\$ 88,409.40
Revolving Loan	-	Development and Training	\$ 16,912.00
TOTAL REVENUES	\$ 925,203.00	Facilities (OVERHEAD)	\$ 82,006.00
BUDGETED REVENUES	\$ 899,512.00	Operations	\$ 94,584.00
DIFFERENCE	\$ 25,691.00	Marketing/Advertisement	\$ 53,250.00
		Curriculum	\$ 24,250.00
		Classroom equipment	<u>\$ 114,000.00</u>
		TOTAL EXPENSES	\$ 854,802.40
		BUDGETED EXPENSES	\$ 689,228.00
		DIFFERENCE	\$ 165,574.40
		ACTUAL RESERVES	\$ 70,400.60
		BUDGETED RESERVES	\$ 210,284.00
		DIFFERENCE	\$ 139,883.40

Bottom line: Our expenses are higher than initially forecasted due to start-up costs (salaries), leaving us with fewer reserves. We can re-apply for Temleton and other grants
 Watch expenses

ACCOUNT	Start-up**	LINE ITEM	PCSGP	JTF	State/Fed	AMOUNT	Fiscal 2012	Fiscal 2013	NOTES
5300 Salaries									
5310	N	Teachers (2 @ \$51,000)	\$ 9,000.00		\$ 102,000.00	\$ 111,000.00		\$ 111,000.00	PCSGP pays for 1 month of summer salary for two teachers at 1/12 salary. Start date August 1st
5320	N	Substitute Teachers			\$ 1,300.00	\$ 1,300.00		\$ 1,300.00	May need to find funding source if first payment will be before ADA payment. Start date September 1st.
5330	N	Part time teachers (2 teaching core, interventions and electives)			\$ 23,100.00	\$ 23,100.00		\$ 23,100.00	May need to find funding source if first payment will be before ADA payment. Start date September 1st. This is budgeted for 18 months (Jan 2013 - June 2014). JTF 70% PCSGP 10%, State 10%. Reliance to \$20,000 in Administrative Assistants, \$5076 to Program Administrator and \$5000 to business services since start date is May 11th.
5340	Y	Principal (\$90,000)	\$ 21,000.00	\$ 66,555.00	\$ 13,695.00	\$ 101,250.00		\$ -	May need to find funding source if first payment will be before ADA payment
5200	N	Instructional Aides (NC)						\$ -	\$1813 for 18 months salary from JTF. Five months re-allocated to Program Administrator position (\$8218).
5210	Y	Development officer (NC)		\$ 29,799.00		\$ 29,799.00		\$ -	Salary is \$50,000. Pre-launch effort is 50% at \$26/hour (6 months). Post launch is 15% for first year at \$10/hour. Total salary requested is \$54,720 for 18 months. JTF pays 60% remaining 31% of first year will come from state. \$5076 reallocated from Principal position and \$1884 added to ADA for merit increase. \$10,000 reallocated from principal time since start date is not January 1st. OTF 43% PCSGP 10%, State 43%.
5220	Y	Program Administrator (NC)		\$ 37,875.00	\$ 19,785.00	\$ 57,660.00		\$ -	May need to find funding source if first payment will be before ADA payment
5225	Y	Administrative Assistant		\$ 20,000.00		\$ 20,000.00		\$ -	
5230	N	Extra-curricular (NC)			\$ 1,000.00	\$ 1,000.00		\$ -	
		TOTAL	\$ 30,000.00	\$ 154,279.00	\$ 160,895.00	\$ 345,109.00			
5300 Payroll Expenses (teachers and administration)									
5310	Y	STRS 8.25% (Principal and Teachers)	\$ 2,626.59	\$ 7,529.57	\$ 7,354.46	\$ 17,510.63		\$ -	Principal and teachers only
5312	Y	OSAD/Medicare 2.35%	\$ 749.18	\$ 2,184.79	\$ 2,094.91	\$ 4,967.88		\$ -	Full time employees
5314	Y	Health and welfare benefits 13.54%	\$ 4,310.80	\$ 12,357.62	\$ 12,070.23	\$ 28,738.65		\$ -	Full time
5316	Y	State unemployment insurance 3.4%	\$ 550.00			\$ 550.00		\$ -	3.4% of first 2000 in planning year only. Will already have been paid in year 1,2.
5318	Y	Workman's Compensation 2.5%	\$ 1,290.41	\$ 3,699.17	\$ 3,613.14	\$ 8,602.73		\$ -	All employees
5320	Y	Non-certified Retirement and Benefits			\$ 18,175.00	\$ 18,175.00		\$ -	Admins and coordinator (questions to necessary?)
5330	N	Substitute Teacher Benefits			\$ 150.00	\$ 150.00		\$ -	Probably too low, but don't have comparators
5340	Y	Misc. hiring consulting fees (job postings, background checks etc.)		\$ 2,000.00		\$ 2,000.00		\$ -	JTF has an other consulting services line item that this will be paid out of.
		TOTAL	\$ 8,526.98	\$ 27,371.15	\$ 43,457.75	\$ 80,714.88			
5400 Development and Training									
5410	N	Certified Staff Development			\$ 1,112.00	\$ 1,112.00		\$ -	Launch for development and training in March 2013
5412	N	Non-certified staff development			\$ 300.00	\$ 300.00		\$ -	Some of this is accounted for in the teacher salary line item from PCSGP
5414	Y	Principal training	\$ 2,500.00			\$ 2,500.00		\$ -	Lunch and learn, speaker fees
5415	Y	Board member development	\$ 8,000.00			\$ 8,000.00		\$ -	Training and consultation on governance, financial management, and student achievement
5420	N	Travel and Conferences			\$ 3,000.00	\$ 3,000.00		\$ -	Training and consultation on governance, financial management, and student achievement
5430	Y	Dues and Membership	\$ 2,000.00			\$ 2,000.00		\$ -	Conferences are expected in first/second years.
		TOTAL	\$ 12,500.00		\$ 4,412.00	\$ 16,912.00			Professional societies and conferences
		TOTAL							Monthly \$1600
5500 Facilities (OVERHEAD)									
Launch for facilities in June 1st									
5510	N	Rent		\$ 17,500.00	\$ 17,500.00	\$ 35,000.00		\$ -	Estimated annual/lease of \$5500 for first year with a move in date of June 1st. First 6 months will be paid from JTF overhead account followed by state funding. Subsequent years will be \$4950
5520	N	Equipment repairs			\$ 1,000.00	\$ 1,000.00		\$ -	These aren't expected to occur until later in the first year.
5530	N	Security Services		\$ 650.00	\$ 450.00	\$ 1,100.00		\$ -	\$50/month with a \$200 setup. First 6 months paid from JTF overhead
5540	N	Cleaning Services			\$ 7,980.00	\$ 7,980.00		\$ -	We will not have cleaning services for first 6 months. Will be paid from state funding.
5550	N	Electricity		\$ 1,875.00	\$ 1,875.00	\$ 3,750.00		\$ -	First 6 months will be paid from JTF overhead account.
5560	N	Gas		\$ 937.50	\$ 937.50	\$ 1,875.00		\$ -	First 6 months will be paid from JTF overhead account.
5570	N	Telephone and Internet		\$ 2,188.00	\$ 2,188.00	\$ 4,376.00		\$ -	First 6 months will be paid from JTF overhead account.
5580	N	Water		\$ 552.50	\$ 552.50	\$ 1,105.00		\$ -	First 6 months will be paid from JTF overhead account.
5590	N	Insurance		\$ 6,000.00	\$ 6,000.00	\$ 12,000.00		\$ -	First 6 months will be paid from JTF overhead account.
5595	N	Misc. facilities consulting fees		\$ 2,000.00		\$ 2,000.00		\$ -	JTF has an other consulting services line item that this will be paid out of.
		TOTAL		\$ 31,713.00	\$ 38,493.00	\$ 70,206.00			MONTHLY \$5850
5600 Business Operations									
Launch for Business Operations in January 2013									
5610	Y	Legal	\$ 9,500.00			\$ 9,500.00		\$ -	One-time start up costs for legal services regarding employee contracts, policy review, etc.
5615	N	Audit		\$ 4,000.00	\$ 3,000.00	\$ 7,000.00		\$ -	End of the year tax audits, ongoing file audits, \$6000 from JTF other consulting
5620	N	SPEP encroachment/reserve			\$ 25,000.00	\$ 25,000.00		\$ -	Judge's with child abuse encroachment (\$5000/student)
5630	N	District oversight charge			\$ 2,534.00	\$ 2,534.00		\$ -	I am assuming these won't occur until after school has started. If they occur sooner, we will need to find another source
5635	Y	Business Services	\$ 7,000.00	\$ 6,000.00		\$ 13,000.00		\$ -	\$5000 reallocated from principal JTF line item.
5640	Y	CSDC/COSA Consulting	\$ 8,100.00			\$ 8,100.00		\$ -	Charter consulting annual dues
5645	Y	Other Consulting (Board Members, Principal and Other)	\$ 10,500.00	\$ 1,100.00		\$ 11,600.00		\$ -	Training and consultation for principal and board members on governance, financial management, and student achievement. \$1,500/year for principal; \$500/year for each board member during planning year.
5650	Y	Printing and Reproduction (overhead)	\$ 700.00		\$ 1,300.00	\$ 2,000.00		\$ -	\$3,000/year for principal; \$100/year for each board member during year 1.
5655	Y	Student data system	\$ 13,000.00			\$ 13,000.00		\$ -	Portion paid from JTF overhead.
5660	N	Technology updates			\$ 3,000.00	\$ 3,000.00		\$ -	One-time start up costs for subscription, implementation and testing
5665	Y	Postage and Shipping (overhead)		\$ 300.00	\$ 200.00	\$ 500.00		\$ -	Software updates in years 1 and 2
5670	Y	Office Supplies (overhead)	\$ 1,197.00	\$ 1,803.00		\$ 3,000.00		\$ -	USPS, FedEx etc. (Non-profit rates). Portion paid from JTF overhead.
5675	Y	Other supplies (overhead)		\$ 300.00	\$ 200.00	\$ 500.00		\$ -	Taps, staplers, paper, envelopes etc. Portion paid from JTF overhead
5680	Y	Other Consulting		\$ 3,000.00		\$ 3,000.00		\$ -	JTF other consulting fees
5685	Y	Commercial General Liability Insurance		\$ 1,200.00	\$ 600.00	\$ 1,800.00		\$ -	Based on \$100/month for \$1M operating budget. Cost charged to JTF other consulting for 1 year and state after that.
5690	Y	Professional Liability Insurance		\$ 1,500.00	\$ 750.00	\$ 2,250.00		\$ -	1M for each claim up to 2M/year (Tech Republic). First year charged to JTF other consulting.
5695	Y	Board Insurance		\$ 3,200.00	\$ 600.00	\$ 3,800.00		\$ -	100/year for a few employees (Blue Avocado). First year charged to JTF other consulting.
		TOTAL	\$ 49,297.00	\$ 21,103.00	\$ 37,184.00	\$ 107,584.00			MONTHLY \$8960
5700 Marketing/Advertisement									
Launch for marketing in January 2013									
5710	Y	Vehicles		\$ 13,250.00		\$ 13,250.00		\$ -	\$5000 or 20% can be reallocated without permission
5720	Y	Digital Communications		\$ 10,000.00		\$ 10,000.00		\$ -	\$5000 or 20% can be reallocated without permission
5730	Y	Print advertising (Advertising school, admissions and meetings)	\$ 8,000.00			\$ 8,000.00		\$ -	Direct advertising of the school, admissions process, informational meetings, etc. in print and digital media.
5740	Y	Misc Consulting fees		\$ 2,000.00		\$ 2,000.00		\$ -	Comes from JTF other consulting fees line item.
		TOTAL	\$ 8,000.00	\$ 45,250.00		\$ 53,250.00			MONTHLY \$4438
5800 Curriculum									
Launch for Curriculum in June 2013									
5810	Y	New textbooks/instructional materials (\$450 @ 50)	\$ 22,500.00			\$ 22,500.00		\$ -	\$2,500 is allotted for start-up year for one-time curriculum purchase (\$450@55). This is split up between FES, ETE, CTE.
5820	N	Replacement Textbooks						\$ -	Will not occur during first year
5830	Y	Instructional books	\$ 2,000.00			\$ 2,000.00		\$ -	Non-textbooks
5840	Y	Instructional materials and supplies	\$ 2,000.00			\$ 2,000.00		\$ -	
5850	N	Student Testing and Assessment			\$ 750.00	\$ 750.00		\$ -	
5860	N	Transportation			\$ 500.00	\$ 500.00		\$ -	
5870	N	Non-capitalized equipment			\$ 500.00	\$ 500.00		\$ -	
		TOTAL	\$ 26,500.00		\$ 1,750.00	\$ 28,250.00			MONTHLY \$2020
		TOTAL EXPENSES	\$ 135,822.98	\$ 280,076.15	\$ 286,176.75	\$ 707,025.88			
Assets (1000-1999)									
Launch for assets in June 1st									
1000	Y	Classroom Equipment	\$ 25,000.00			\$ 25,000.00		\$ -	One-time costs for copier, printers, data projectors, administration computers, teacher computers, student notebooks (15 @ \$15), installation and networking. Planning year costs cover initial outlay.
1100	Y	Classroom furniture	\$ 40,000.00			\$ 40,000.00		\$ -	Desks, chairs, tables, shelves @ \$400 per new enrollment (estimated at 150 new enrolled students each year for first three years). Purchases will occur at the end of each grant phase for the start of the next school year.
1200	Y	Classroom furnishings	\$ 12,500.00			\$ 12,500.00		\$ -	One-time costs of non-furniture items such as whiteboards, clocks, screens, etc. @ \$1,500/classroom.
1300	Y	Office Equipment	\$ 15,000.00			\$ 15,000.00		\$ -	Copier, computers etc.
1400	Y	Office furniture	\$ 6,500.00			\$ 6,500.00		\$ -	One-time costs of furniture for principal, admin assistant, and receptionist offices.
1500	Y	Student notebooks (1-5)	\$ 15,000.00			\$ 15,000.00		\$ -	
		TOTAL ASSETS	\$ 114,000.00			\$ 114,000.00			MONTHLY \$9300
		TOTAL EXPENSES AND ASSETS	\$ 249,822.98	\$ 280,076.15	\$ 286,176.75	\$ 821,025.88			
Projected Revenues (4000-4999)									
Disbursements through end of fiscal year (June) MONTHLY \$21746 (Jan 2013-June 30th)									
4100		Grants							MONTHLY \$22917 (Starting March 2013)
4110		Templeton*			\$ 391,435.00				OLD \$4670
4120		PCSGP (Title 5 start-up)			\$ 275,000.00				\$500 per unit of charter school ADA
		TOTAL			\$ 666,435.00				Not applicable during year 1.
4200		State			\$ 249,264.00				
4210		General Purpose			\$ 249,264.00				
4220		Categorical Block Grant			\$ 25,000.00				
4230		In-lieu economic impact aid			\$ 11,484.00				
4240		Lottery			\$ -				
4250		Supplemental Block Grant			\$ 6,096.00				
		TOTAL			\$ 291,844.00				MONTHLY \$27074 (Starting in September 2013)
4300		Fundraising			\$ 30,000.00				Will need to take this loan if facilities upgrade charges are incurred. Need to keep >3% reserves (per district).
4400		Revolving Loan							
		TOTAL REVENUES	\$ 275,000.00	\$ 391,435.00	\$ 291,844.00	\$ 968,279.00			
		TOTAL BUDGET (Assets + Expenses)	\$ 249,822.98	\$ 280,076.15	\$ 286,176.75	\$ 816,025.88			
		RESERVES (3%)			\$ 24,506.05	\$ 24,480.78			
		TOTAL EXPENDITURES			\$ 840,506.85	\$ 840,506.85			
		REVENUES			\$ 568,379.00	\$ 568,379.00			
		DIFFERENCE	\$ 25,177.02	\$ 111,408.85	\$ 105,167.25	\$ 327,772.15			

JTF overhead for years 1,5 is \$42349
 **For variable costs that occur in the start up period an extra 6 months are incorporated in the calculation
 JTF total Principal Salary from year 1 and start up comes from 6 months of JTF year 2 (\$46500) and JTF year 1 (\$8500) for a total of 104850 or 77.7% of year 1.5 salary of 90000

Intellectual Virtues Academy of Long Beach
 Start-up and Year 1 Budget (12/1/12-6/31/12)

Revenues (400)

4100 Grants			
4110 Templeton*	\$ 391,435.00	Disbursements through end of fiscal year (June)	MONTHLY: \$21746 (Jan 2013-Jui
4120 PCSGP (Title 5 start-up)	\$ 275,000.00	MONTHLY: \$22917	(Starting March 2013
TOTAL	\$ 666,435.00		
4200 State			
4210 General Purpose	\$ 249,264.00	OLD \$4670	\$5193 is taken from the 2012/13 general purpose funding calculation
4220 Categorical Block Grant	\$ 25,000.00	\$500	per unit of charter school ADA
4230 In-lieu economic impact aid	\$ 11,484.00		
4240 Lottery		Net applicable during year 1.	
4250 Supplemental Block Grant	\$ 6,096.00		
TOTAL	\$ 291,844.00	MONTHLY: \$27074	(Starting in September 2013)
4300 Fundraising	\$ 10,000.00		
4400 Revolving Loan	-	Will need to take this loan if facilities upgrade charges are incurred.	Need to keep

Intellectual Virtues Academy of Long Beach
Start-up and Year 1 Budget (12/11/12-6/31/14)
Excludes (5000-5999)

ACCOUNT	Start-up**	LINE ITEM	AMOUNT	NOTES
5100	N	Salaries	\$ 9,000.00	
5110	N	Teachers (2 @ \$51,000)	\$ 102,000.00	Start-up is a month (partial) PDSIP pay for 1 month of summer salary for two teachers at 1/12 salary. Start date August 31.
5120	N	Substitute Teachers	\$ 1,300.00	May need to find funding source if first payment will be before ADA payment. Start date September 1st.
5130	N	Part time teachers (2 teaching core, intervention and elective)	\$ 23,100.00	May need to find funding source if first payment will be before ADA payment. Start date September 1st.
5140	Y	Principal (\$90,000)	\$ 13,695.00	This is budgeted for 23 months (Jan 2013 - June 2014). JF 1/25 PDSIP 16%, State 10%, because \$50,000 for administrative assistant, \$7,750 to Program Administrator and \$6,000 to business services since start date is May 13th.
5200	Y	Instructional Aides (14)	\$ 8,640.00	May need to find funding source if first payment will be before ADA payment.
5210	Y	Development officer (14)	\$ 29,799.00	\$29,799.00 - \$8517 for 18 months salary from JF. Five months are allowed to program administrative position (\$5233).
5220	Y	Program Administrator (14)	\$ 16,645.00	\$16,645.00 - \$54,720.00. Includes 1000 hours of work in 100-hour (monthly). From month 17-24. Total salary reported is \$43,105 for 12 months. JF pay 65% remaining 35% of first year will come from state. \$7,750 calculated from Principal on
5230	Y	Administrative Assistant (14)	\$ 20,000.00	\$20,000.00 calculated from principal line item since state does not include this. JF pay 65% remaining 35% of first year will come from state. \$7,750 calculated from Principal on
5235	N	Extorture/abuse (14)	\$ 1,680.00	May need to find funding source if first payment will be before ADA payment.
5240	Y	TOTAL	\$ 145,500.00	
5300	Y	Payroll Expenses (teachers and administration)	\$ 154,739.00	
5310	Y	5110-625% (Principal and teachers)	\$ 7,354.46	Principal and teachers only
5311	Y	5120-625% (Substitute teachers)	\$ 2,094.91	Substitute teachers only
5312	Y	5130-625% (Part time teachers)	\$ 14,572.50	Part time teachers only
5313	Y	5140-625% (Principal)	\$ 8,572.50	Principal only
5314	Y	5200-625% (Instructional Aides)	\$ 5,392.50	Instructional Aides only
5315	Y	5210-625% (Development officer)	\$ 18,723.75	Development officer only
5316	Y	5220-625% (Program Administrator)	\$ 10,526.25	Program Administrator only
5317	Y	5230-625% (Administrative Assistant)	\$ 12,800.00	Administrative Assistant only
5318	Y	5235-625% (Extorture/abuse)	\$ 1,072.50	Extorture/abuse only
5319	Y	TOTAL	\$ 83,572.82	
5400	N	Development and Training	\$ 1,112.00	Some of this is accounted for in the teacher salary line item from PDSIP
5410	N	Certified Staff Development	\$ 300.00	Workshops, seminars, etc.
5420	N	Non-certified staff development	\$ 2,500.00	Training and consultation on governance, financial management, and student achievement
5430	N	Principal Training	\$ 8,000.00	Training and consultation on governance, financial management, and student achievement
5440	N	Board member development	\$ 3,000.00	Conferences are expected in first two years.
5450	N	Travel and Conferences	\$ 2,000.00	Professional societies and conferences
5460	N	Dues and Membership	\$ 12,500.00	Membership dues
5470	N	TOTAL	\$ 17,500.00	
5500	N	Facilities (overhead)	\$ 31,713.00	
5510	N	Rent	\$ 17,500.00	These are not covered by our lease for the first year. JULY 1st start date
5520	N	Equipment repairs	\$ 650.00	Equipment with a 5000 value. First 6 months will be paid from JF overhead
5530	N	Security services	\$ 1,875.00	First 6 months will be paid from JF overhead account.
5540	N	Cleaning services	\$ 937.50	First 6 months will be paid from JF overhead account.
5550	N	Electricity	\$ 2,188.00	First 6 months will be paid from JF overhead account.
5560	N	Gas service	\$ 562.50	First 6 months will be paid from JF overhead account.
5570	N	Telephone and Internet	\$ 6,000.00	First 6 months will be paid from JF overhead account.
5580	N	Water	\$ 2,000.00	First 6 months will be paid from JF overhead account.
5590	N	Insurance	\$ 31,713.00	JF has an other consulting services line item that this will be paid out of.
5595	N	Misc. facilities consulting fees	\$ 9,500.00	Monthly \$1950
5600	N	TOTAL	\$ 9,500.00	
5600	Y	Business Operations	\$ 9,500.00	One-time start-up costs for legal services regarding employee contracts, policy review, etc.
5610	Y	Legal	\$ 4,000.00	End of the year tax audit, ongoing tax audits. \$2000 from JF other consulting
5615	N	Audit	\$ 2,000.00	Students with disabilities: I am assuming these won't occur until after school has started. If they occur sooner, we will need to find another source
5620	N	SPED encroachment/reserve	\$ 2,500.00	I am assuming these won't occur until after school has started. If they occur sooner, we will need to find another source
5630	N	Director oversight charge	\$ 13,000.00	\$5000 reimbursed from principal JF line item.
5635	N	Business Services	\$ 2,000.00	Charter consulting period fees
5640	Y	GSDF/CASA Consulting	\$ 1,000.00	One-time start-up costs for subscription, implementation and training
5645	Y	Other Consulting (Board Members, Principal and Other)	\$ 700.00	One-time start-up costs for subscription, implementation and training
5650	Y	Printing and reproduction (overhead)	\$ 300.00	Software updates in year 1 and 2
5655	Y	Student entry system	\$ 1,803.00	USPS, FedEx etc. (non-profit rates). Portion paid from JF overhead
5660	N	Technology copiers	\$ 300.00	Text, stationery, envelopes etc. Portion paid from JF overhead
5665	N	Office supplies (overhead)	\$ 3,000.00	IT other consulting fees
5670	N	Other supplies (overhead)	\$ 1,197.00	Based on \$100/month for \$1M operating budget. Cost charged to JF other consulting for 1 year and state after that.
5675	N	Other Consulting	\$ 1,200.00	14 for each item up to 200/year (Fresh Republic). First year charged to JF other consulting.
5680	Y	Commercial General Liability Insurance	\$ 750.00	14 for each item up to 200/year (Fresh Republic). First year charged to JF other consulting.
5685	Y	Professional Liability Insurance	\$ 600.00	14 for each item up to 200/year (Fresh Republic). First year charged to JF other consulting.
5690	Y	Board Insurance	\$ 21,103.00	Monthly \$1950
5695	Y	TOTAL	\$ 46,297.00	
5700	Y	Marketing/Advancement	\$ 13,250.00	\$5000 or 20% can be evaluated without permission
5710	Y	Websites	\$ 30,000.00	\$5000 or 20% can be evaluated without permission
5720	Y	Digital Communications	\$ 8,000.00	Direct advertising of the school, admissions process, informational meetings, etc. in print and digital media.
5730	Y	Print advertising (advertising school, administrators and meetings)	\$ 2,000.00	Direct advertising of the school, admissions process, informational meetings, etc. in print and digital media.
5740	Y	Misc. Consulting fees	\$ 45,250.00	Consistent with other consulting fees line item.
5750	Y	TOTAL	\$ 98,500.00	
5800	Y	Curriculum	\$ 21,500.00	
5810	Y	New textbooks/instructional materials (\$450 @ 50)	\$ 21,500.00	Textbooks and materials for one line curriculum per year for one line curriculum per year (450 @ \$1). This is split up between 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H, 6I, 6J.
5820	N	Replacement textbooks	\$ 2,000.00	Non-textbook
5830	Y	Instructional tools	\$ 750.00	Non-textbook
5840	Y	Instructional materials and supplies	\$ 500.00	Non-textbook
5850	N	Student Testing and Assessment	\$ 500.00	Non-textbook
5860	N	Transportation	\$ 500.00	Non-textbook
5870	N	Non-physical equipment	\$ 1,750.00	Non-textbook
5875	N	TOTAL	\$ 28,950.00	
5900	Y	TOTAL EXPENSES	\$ 135,844.36	

Intellectual Virtues Academy of Long Beach

Start-up and Year 1 Budget (12/1/12-6/31/12)

Assets (1000-1999)

ACCOUNT	LINE ITEM	SOURCE	AMOUNT
1000	Classroom Equipment	PCSGP	\$ 25,000.00
1100	Classroom furniture	PCSGP	\$ 40,000.00
1200	Classroom furnishings	PCSGP	\$ 12,500.00
1300	Office Equipment	PCSGP	\$ 15,000.00
1400	Office Furniture	PCSGP	\$ 6,500.00
1500	Student notebooks (1:5)	PCSGP	\$ 15,000.00
	TOTAL		\$ 114,000.00

One-time costs for copier, printers, data projectors, administration computers, teacher computers, student netb
 Desks, chairs, shelves @ \$400 per new enrollment (estimated at 50 new enrolled students each year for f

One-time costs of non-furniture items such as whiteboards, clocks, screens, etc. @ \$2,500/classroom.

Copier, computers etc.

One-time costs of furniture for principal, admin assistant, and receptionist offices.

* According to the PCSGP grant, Classroom equipment, Office Equipment and Student Notebooks should equal \$55,000.

Intellectual Virtues Academy of Long Beach

Start-up and Year 1 Budget (12/1/12-6/31/12)

Liabilities (2000-2999)

ACCOUNT	LINE ITEM	SOURCE	AMOUNT
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Intellectual Virtues Academy of Long Beach
 Start-up and Year 1 Personnel Budget (12/1/12-6/31/12)

ACCOUNT	Start-up**	LINE ITEM	PCSGP	JTF	State/Fed	AMOUNT	NOTES
5100		Salaries					Start-up for 8 months (Jan-Aug)
5110	N	Teachers (2 @ \$51,000)	\$ 9,000.00		\$ 102,000.00	\$ 111,000.00	PCSGP pays for 1 month of summer salary for two teachers at 1/12 salary. Start date August 1st
5120	N	Substitute Teachers			\$ 1,300.00	\$ 1,300.00	May need to find funding source if first payment will be before ADA payment. Start date September 1st.
5130	N	Part time teachers (2 teaching core, interventions and electives)			\$ 23,100.00	\$ 23,100.00	May need to find funding source if first payment will be before ADA payment. Start date September 1st.
5140	Y	Principal (\$90,000)	\$ 21,000.00	\$ 66,555.00	\$ 13,895.00	\$ 101,250.00	This is budgeted for 18 months (Jan 2013 - June 2014). JTF 74%, PCSGP 16%, State 10%. Reallocates \$20,000 to Administrative Ass
5200	N	Instructional Aides (NC)			\$ 8,640.00	\$ 8,640.00	May need to find funding source if first payment will be before ADA payment
5210	Y	Development officer (NC)		\$ 29,799.00		\$ 29,799.00	\$98513 for 18 months salary from JTF. Five months re-allocated to Program Administrator position (\$9628).
5220	Y	Program Administrator (NC)		\$ 37,875.00	\$ 16,845.00	\$ 54,720.00	Salary is \$50,000. Pre-launch effort is 50% at \$24/hour (6 months). Post launch is 75% for first year at \$30/hour. Total salary req
5225	Y	Administrative Assistant		\$ 20,000.00		\$ 20,000.00	\$20,000 reallocated from principal line item since start dates are not January 1st. (JTF 45% PCSGP 16%, State 41%).
5230	N	Extracurricular (NC)			\$ 1,000.00	\$ 1,000.00	May need to find funding source if first payment will be before ADA payment
		TOTAL	\$ 30,000.00	\$ 154,229.00	\$ 166,580.00	\$ 350,809.00	
5300		Payroll Expenses (teachers and administration)					
5310	Y	STRS 8.25% (Principal and Teachers)	\$ 2,826.59	\$ 7,529.57	\$ 7,354.46	\$ 17,510.63	Principal and teachers only
5312	Y	OASDI/Medicare 2.35%	\$ 748.18	\$ 2,144.79	\$ 2,094.91	\$ 4,987.88	Full time employees
5314	Y	Health and welfare benefits 13.54%	\$ 4,310.80	\$ 12,357.62	\$ 12,070.23	\$ 28,738.65	Full time
5316	Y	State unemployment insurance 3.4%	\$ 550.00		\$ 550.00	\$ 550.00	3.4% of first 7000 in planning year only. Will already have been paid in year 1.2.
5318	Y	Workman's Compensation 2.5%	\$ 1,311.78	\$ 3,760.45	\$ 3,672.99	\$ 8,745.23	All employees
5320	Y	Non-certified Retirement and Benefits			\$ 18,175.00	\$ 18,175.00	Admin and coordinator (question: is this necessary?)
5330	N	Substitute Teacher Benefits			\$ 150.00	\$ 150.00	Probably too low, but don't have comparitors
5340	Y	Misc. hiring consulting fees (job postings, background checks etc.)	\$ 9,547.36	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	JTF has an other consulting services line item that this will be paid out of.
		TOTAL	\$ 9,547.36	\$ 27,792.42	\$ 43,517.60	\$ 80,857.38	
5400		Development and Training					Launch for development and training in March 2013
5410	N	Certified Staff Development			\$ 1,112.00	\$ 1,112.00	Some of this is accounted for in the teacher salary line item from PCSGP
5412	N	Non-certified staff development			\$ 300.00	\$ 300.00	Lunch and learns, speaker fees
5414	Y	Principal training	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	Training and consultation on governance, financial management, and student achievement
5415	Y	Board member development	\$ 8,000.00		\$ 8,000.00	\$ 8,000.00	Training and consultation on governance, financial management, and student achievement
5420	N	Travel and Conferences			\$ 3,000.00	\$ 3,000.00	Conferences are expected in first/second years.
5430	Y	Dues and Membership	\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	Professional societies and conferences
		TOTAL	\$ 12,500.00	\$ -	\$ 4,412.00	\$ 16,912.00	Monthly: \$1409

Intellectual Virtues Academy of Long Beach
 Start-up and Year 1 Marketing Budget (12/1/12-6/31/12)

ACCOUNT	Start-up	LINE ITEM	SOURCE	AMOUNT	NOTES
5700		Marketing/Advertisement			
5710	Y	Website	JTF	\$ 13,250.00	
5720	Y	Digital Communications	JTF	\$ 30,000.00	
5730	Y	Print advertising (Advertising school, admissions and meetings)	PCSGP	\$ 8,000.00	Direct advertising of the school, admissions process, informational meetings, etc. in print and digital medias.
5740	Y	Misc. Consulting fees	JTF	\$ 2,000.00	Comes from JTF other consulting fees line item.
		TOTAL		\$ 53,250.00	

Intellectual Virtues Academy of Long Beach

Start-up and Year 1 Facilities Budget (12/1/12-6/31/12)

ACCOUNT	Start-up	LINE ITEM	SOURCE	AMOUNT	NOTES
5500		Facilities (OVERHEAD)	27062 overhead from JTF.		
5510	Y	Rent	JTF/State (15,600/31,200)	\$ 46,800.00	Estimated annual lease of \$31200. First 6 months will be paid from JTF Overhead account.
5520	N	Equipment repairs	State	\$ 1,000.00	These aren't expected to occur until later in the first year.
5530	Y	Security Services	JTF/State (650/450)	\$ 1,000.00	\$50/month with a \$200 set-up. First 6 months paid from JTF
5540	N	Cleaning Services	State	\$ 7,980.00	We will not have cleaning services for first 6 months. Will be paid from state funding.
5550	Y	Electricity *	JTF/State (1250/2500)	\$ 3,750.00	First 6 months will be paid from JTF overhead account.
5560	Y	Gas	JTF/State (625/1250)	\$ 1,875.00	First 6 months will be paid from JTF overhead account.
5570	Y	Telephone and Internet	JTF/State (1459/3217)	\$ 4,375.00	First 6 months will be paid from JTF overhead account.
5580	Y	Water	JTF/State (375/750)	\$ 1,125.00	First 6 months will be paid from JTF overhead account.
5590	Y	Insurance	JTF/State (4000/8000)	\$ 12,000.00	First 6 months will be paid from JTF overhead account.
5595	Y	Misc. Facilities consulting fees	JTF	\$ 2,000.00	JTF has an other consulting services line item that this will be paid out of.
		Facilities Upgrade	Revolving loan	\$ 550,000	This may be a cost associated the first year but we will need to take the revolving loan. It is currently not budgeted.
		TOTAL		\$ 82,006.00	
Assets (1000-1999)					
1000		Classroom Equipment	PCSGP	\$ 25,000.00	One-time costs for copier, printers, data projectors, administration computers, teacher computers, student networks (1:5 ratio), installation, and networking. Planning year costs cover initial outlay.
1100		Classroom furniture	PCSGP	\$ 40,000.00	Desks, chairs, tables, shelves @ \$400 per new enrollment (estimated at 50 new enrolled students each year for first three years). Purchases occur at end of grant phase for the start of the next school year.
1200		Classroom furnishings	PCSGP	\$ 12,500.00	One-time costs of non-furniture items such as whiteboards, clocks, screens, etc. @ \$2,500/classroom.
1300		Office Equipment	PCSGP	\$ 15,000.00	Copier, computers etc.
1400		Office Furniture	PCSGP	\$ 6,500.00	One-time costs of furniture for principals, admin assistant, and receptionist offices.
1500		Student notebooks (1:5)	PCSGP	\$ 15,000.00	
		TOTAL		\$ 114,000.00	
		TOTAL Facilities		\$ 196,006.00	

Intellectual Virtues Academy of Long Beach
 Start-up and Year 1 Curriculum Budget (12/1/12-6/31/12)

ACCOUNT	Start-up	LINE ITEM	SOURCE	AMOUNT	NOTES
5800		Curriculum			
5810	Y	New textbooks/instructional materials (\$450 @ 50)	PCSGP	\$ 18,500.00	22,500 is allotted for start-up year for one time curriculum purchase (450@25). This is split up between 655, 667, 668.
5820	N	Replacement Textbooks	State	-	Will not occur during first year
5830	Y	Instructional books	PCSGP	\$ 2,000.00	Non-textbooks
5840	Y	Instructional materials and supplies	PCSGP	\$ 2,000.00	
5850	N	Student Testing and Assessment	State	\$ 750.00	
5860	N	Transportation	State	\$ 500.00	
5870	N	Non-capitalized equipment	State	\$ 500.00	
		TOTAL		\$ 24,250.00	

Intellectual Virtues Academy of Long Beach
 Start-up and Year 1 Business Operations (12/1/12-6/31/12)

ACCOUNT	Start-up	LINE ITEM	SOURCE	AMOUNT	NOTES
5600		Business Operations			
5610	Y	Legal	PCSGP	\$ 9,500.00	One-time start-up costs for legal services regarding employee contracts, policy review, etc.
5615	N	Audit	JTF/State (4000/3000)	\$ 7,000.00	End of the year tax audits, ongoing file audits, \$4000 from JTF other consulting
5620	N	SPED encroachment/reserve	State	\$ 20,000.00	Student's with disabilities: I am assuming these won't occur until after school has started. If they occur sooner, we will need to find another source
5630	N	District oversight charge	State	\$ 2,534.00	I am assuming these won't occur until after school has started. If they occur sooner, we will need to find another source
5635	Y	Business Services	PCSGP	\$ 7,000.00	Payroll etc.
5640	Y	CSDC Consulting	PCSGP	\$ 8,100.00	
5645	Y	Other Consulting (Board Members, Principal and Other)	JTF/PCSGP (1100/10500)	\$ 11,600.00	Training on governance, financial management, student achievement, \$1,500/year for principal, \$500/year/member during planning year, \$1,000/year, \$300/year for year 1.
5650	Y	Printing and Reproduction (overhead)	JTF/State (700/1300)	\$ 2,000.00	Portion paid from JTF overhead.
5655	Y	Student data system	PCSGP	\$ 13,000.00	One time start up costs for subscription, implementation and training
5660	N	Technology updates	State	\$ 3,000.00	Software updates in years 1 and 2
5665	Y	Postage and Shipping (overhead)	JTF/State (300/200)	\$ 500.00	USPS, FedEx etc. (Non-profit rates). Portion paid from JTF overhead.
5670	Y	Office Supplies (overhead)	JTF/PCSGP (1803/1197)	\$ 3,000.00	Tape, staples, paper, envelopes etc. Portion paid from JTF overhead
5675	Y	Other supplies (overhead)	JTF/State (900/200)	\$ 500.00	Tape, staples, paper, envelopes etc. Portion paid from JTF overhead
5680	Y	Other Consulting	JTF	\$ 3,000.00	JTF other consulting fees
5685	Y	Commercial General Liability Insurance	JTF/State (1200/600)	\$ 1,800.00	Based on \$100/month for \$1M operating budget. Cost charged to JTF other consulting for 1 year and state after that.
5690	Y	Professional Liability Insurance	JTF/State (1500/750)	\$ 2,250.00	IM for each claim up to 2M/year (Tech Republic). First year charged to JTF other consulting.
5695	Y	Board Insurance	JTF/State (1200/600)	\$ 1,800.00	1M/year for a few employees (Blue Avocado). First year charged to JTF other consulting.
		TOTAL		\$ 96,584.00	

Intellectual Virtues Academy of Long Beach

Start-up and Year 1 Budget (12/1/12-6/1/12)

Balance Sheet

Assets=Liabilities + Equity

Assumptions

- 1. Equity is equivalent to grant and donor revenues
- 2. There is no common stock or dividends
- 3. Expenses ar grouped with assets

Assets

Liabilities/Expenses

Start-up/Year 1

EXPENSES	
Salaries	<u>\$ 381,391.00</u>
Retirement, Benefits and Recruiting	<u>\$ 88,409.40</u>
Development and Training	<u>\$ 16,912.00</u>
Facilities (OVERHEAD)	<u>\$ 82,006.00</u>
Operations	<u>\$ 94,584.00</u>
Marketing/Advertisement	<u>\$ 53,250.00</u>
Curriculum	<u>\$ 24,250.00</u>

New City Public School
Multi-Year Budget Pro-Forma

	FY2011-2012 Audited	FY12-13 Forecast as of April 2013 FS	FY2013-2014 Pro Forma	FY2014-2015 Pro Forma	FY2015-2016 Pro Forma	FY2016-2017 Pro Forma	FY2017-2018 Pro Forma
ADA	472.43	401.43	420.85	435.10	444.60	450.30	453.15
Revenues							
Revenue Limit	2,516,365	2,135,121	2,258,268	2,382,123	2,480,751	2,559,951	2,577,674
Federal Revenues	310,586	326,402	349,394	356,655	360,293	361,212	360,256
State Revenues	1,456,671	1,062,336	1,067,262	999,571	964,999	978,042	987,654
Local Revenues	35,491	191,358	85,270	85,609	85,834	85,970	86,037
Total Revenues	4,319,113	3,715,217	3,760,194	3,823,957	3,891,878	3,985,174	4,011,621
Expenses							
Certificated Salaries	1,503,858	1,152,676	1,198,147	1,304,701	1,324,101	1,343,791	1,363,777
Classified Salaries	401,594	501,726	594,683	494,762	500,607	506,539	512,561
Employee Benefits	351,988	368,516	477,388	489,683	513,878	540,159	568,730
Books & Supplies	281,425	331,983	323,207	361,896	378,382	393,061	456,396
Other Operating Expenses	1,257,630	1,081,045	995,468	989,571	875,615	880,189	894,286
Other Outgo	17,896	50,601	28,161	27,413	28,501	29,358	29,572
Total Expenses	3,814,391	3,486,547	3,617,054	3,668,027	3,621,084	3,693,098	3,825,323
Net before non-cash items	504,722	228,670	143,140	155,930	270,793	292,076	186,298
Non-cash items - Depreciation	(139,843)	(139,843)	(139,843)	(139,843)	(139,843)	(139,843)	(139,843)
Net income (loss)	364,879	88,827	3,297	16,087	130,950	152,233	46,455

	A	B	C	D	E	F	G	H	I	J	K	L	M
1						Net Income (Loss)	88,827	3,297	16,087	190,950	152,233	46,455	
2						Net, Excl Non Cash	228,670	143,140	155,930	270,793	292,076	186,298	
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						FY2011-2012 Audited	FY12-13 Forecast as of April 2013 PS	FY2013-2014 Pro Forma	FY2014-2015 Pro Forma	FY2015-2016 Pro Forma	FY2016-2017 Pro Forma	FY2017-2018 Pro Forma	Comments
6													
126		5811				19,957	37,733	71,000	72,900	75,400	75,400	75,400	
127		5820				250	133,747	57,500	57,500	57,500	57,500	57,500	
128		5830					7,286	14,600	14,600	14,600	14,600	14,600	
129		5840					17,082	13,383	13,383	13,383	13,383	13,383	
130		5890				27,532	3,762	1,000	3,000	3,000	3,000	3,000	
131		5899				552,498	-	-	-	-	-	1	
132		5900				24,944	30,373	14,052	14,154	14,221	14,262	14,282	
133													
134													
135						1,257,630	1,081,045	995,466	989,571	875,615	880,188	894,286	
136						33.0%	31.0%	27.5%	27.0%	24.2%	23.6%	23.4%	
142													
143													
144		7299			1%	17,896	44,099	26,011	27,413	28,501	29,358	29,572	
145		7438				-	6,502	2,150	-	-	-	-	Source: Loan-Interest Tab
146													
147						17,896	50,601	28,161	27,413	28,501	29,358	29,572	
148						0.5%	1.5%	0.8%	0.7%	0.6%	0.6%	0.6%	
149													
150						3,814,391	3,436,547	3,617,354	3,665,027	3,621,094	3,693,098	3,825,323	
151													
152						504,722	228,670	148,140	155,930	270,793	292,076	186,296	

	A	B	C	D	E	F	G	H	I	J	K	L	M
						FY2011-2012 Audited	FY12-13 Forecast as of April 2013 PS	FY2013-2014 Pro Forma	FY2014-2015 Pro Forma	FY2015-2016 Pro Forma	FY2016-2017 Pro Forma	FY2017-2018 Pro Forma	Comments
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6	Blue = hard coded - data entry/change OK				FY2011-2012 Audited	FY12-13 Forecast as of April 2013 FS	FY2013-2014 Pro Forma	FY2014-2015 Pro Forma	FY2015-2016 Pro Forma	FY2016-2017 Pro Forma	FY2017-2018 Pro Forma	Comments
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	New City Public School (School Only - excludes LLC activities)																		
	2013-2014 CASH FLOW - SUMMARY																		
	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Total Forecast	Actuals	Total Forecast	With Accruals	Variance - Budget vs. Forecast		
1	167,919	406,315	499,353	309,505	391,901	393,076	282,070	356,795	251,126	278,811	250,050	208,090	167,919	-	167,919	-			
2																			
3	167,919	406,315	499,353	309,505	391,901	393,076	282,070	356,795	251,126	278,811	250,050	208,090	167,919	-	167,919	-			
12	167,919	406,315	499,353	309,505	391,901	393,076	282,070	356,795	251,126	278,811	250,050	208,090	167,919	-	167,919	-			
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Line	Account	Description	New City Public School - School Only - excludes LLC activities												Total Forecast	Variance - Budget vs. Forecast
			2013-2014 CASH FLOW													
			Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Total Forecast	
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Accruals	
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				Total Budget (Model)	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Total Forecast	Accruals	Total Forecast With Accruals	Variance - Budget vs. Forecast
3				421,079	256,071	185,007													421,079	-
183	GP/Categorical BK Grant/Supplemental			14,408	14,408														14,408	-
184	Property Tax			2,968					2,968										2,968	-
185	Title I			13,000					6,500										13,000	-
186	Title II			58,087															58,087	-
187	Class Size Reduction			46,948															46,948	-
188	State Lottery			31,677	23,474	58,087													31,677	-
189	Child Nutrition - Fed			2,505	15,839	15,839													2,505	-
190	Child Nutrition - State			11,745	11,745	1,292													11,745	-
191	PY Adjustments			101,729															101,729	-
192	ASSS After School Grant			580	193	193													580	-
193	Other State Revenues			39,863	13,321	13,321													39,863	-
194	Other local - student meals, fundraising/child care																			-
195																				-
196																				-
197																				-
198																				-
199																				-
200	TOTAL ACCOUNTS RECEIVABLE & OTHER			744,689	311,238	253,700	20,014	48,540	111,197										744,689	-
201																				-
202																				-
262	Food costs:																			-
263	Cost per day (based on October actuals)			1,026.00																-
264	Number of instructional days						18	22	16	15	18	17	19	17	21	8				-
265																				-
266																				-

Total Forecast	171
Total Days	171
Var. must be 0	-