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School District

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**2013-2014  
ANNUAL BUDGET**

**June 19, 2013**



# Chico Unified School District

## 2013-14 PROPOSED BUDGET

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# **2013-2014 ADOPTED BUDGET**

## **BUDGET OVERVIEW**





# CHICO UNIFIED SCHOOL DISTRICT

Original Budget Adoption  
June 19, 2013

## **Budget Overview**

Fiscal Year 2013-14

State law requires school districts to adopt a budget no later than June 30 of each year. As in previous years, the budget is based on a set of assumptions regarding state education funding, student enrollment, staffing and other changes for the upcoming fiscal year.

The adoption of the proposed budget will precede the adoption of the state budget. The proposed budget is based on the Governor's May Revise. The budget includes a modest 1.565% Cost of Living Increase and a change in the deficit factor from 22% to 19% -- resulting in about \$308 more per student funding for Chico Unified School District.

Once the state budget is passed, this budget will be revised for any changes in projected income needed to correspond with changes passed by the state legislature and signed by the governor. The district will have 45 days after the passing of the state budget to implement the changes.

In addition, this budget is developed in April and May using position control in place at that time. Over the course of June, July and August it is anticipated that many changes will be made in staffing. This budget will be revised to match actual hiring so that by September it will be a real working budget reflecting more accurate expenses.

### **Budget Assumptions**

Revenue Limit Income:

Revenue estimates have been calculated using the revenue limit software provided by School Services of California, Inc. The revenue limit formula was used to calculate an anticipated \$43.4 million in state aid and \$20.8 million in local taxes.

The Governor's proposed system to overhaul school finance (Local Control Funding Formula or LCFF) would replace revenue limits and most categorical funding with base grants per pupil plus supplemental funding for percentage driven dollars targeted for English Learners, lower income families, or for those in foster care. The budget has not been calculated using the LCFF.

This budget anticipates an increase in average daily attendance from 11,496 to 11,558 for an increase of 62 more students than were reported as of April, 2013. This growth is based on projected change in

student enrollment and an incoming kindergarten population. A separate multi-year projection has been prepared to see the impact if this growth does not materialize.

Expenses:

- Certificated Staffing: 572 FTE, no change from prior year
- Classified Staffing: 448.5 FTE, no change from prior year
- Management/Supervisory and Confidential Staffing: 44.0 FTE, no change from prior year

The budget includes the cost of step and column advancement, when due, as determined by position control. The budget includes statutory benefits as currently defined by law and bargaining unit contracts.

Encroachment:

The budget includes contributions from the unrestricted general fund to the restricted general fund with these shortfalls expected to grow from \$12.3 million in 2012-13 to \$13.8 million in 2013-14 for an increase of 12%.

**Overall**

This budget assumes that expenses will exceed revenues by \$1,092,662, reducing the beginning balance of \$16.4 million down to \$15.3 million. This budget is not in balance and is also predicated on growth in average daily attendance with no increase to staffing. It is unusual to budget for growth in enrollment as the attendance factor will not be defined until April, 2014. It is also quite unusual for a growth in average daily attendance of 62 without some accompanying increase in the number of teaching positions.

It can be expected that the budget will be revised over the course of the summer and that new estimates will be prepared before the start of school.

Multi Year Projections (MYP) based on this budget are provided in the document. A no growth MYP summary page is included as well. The district has sufficient reserves to maintain a positive status even if the growth does not materialize, assuming that the other income and expenses are accurately portrayed.



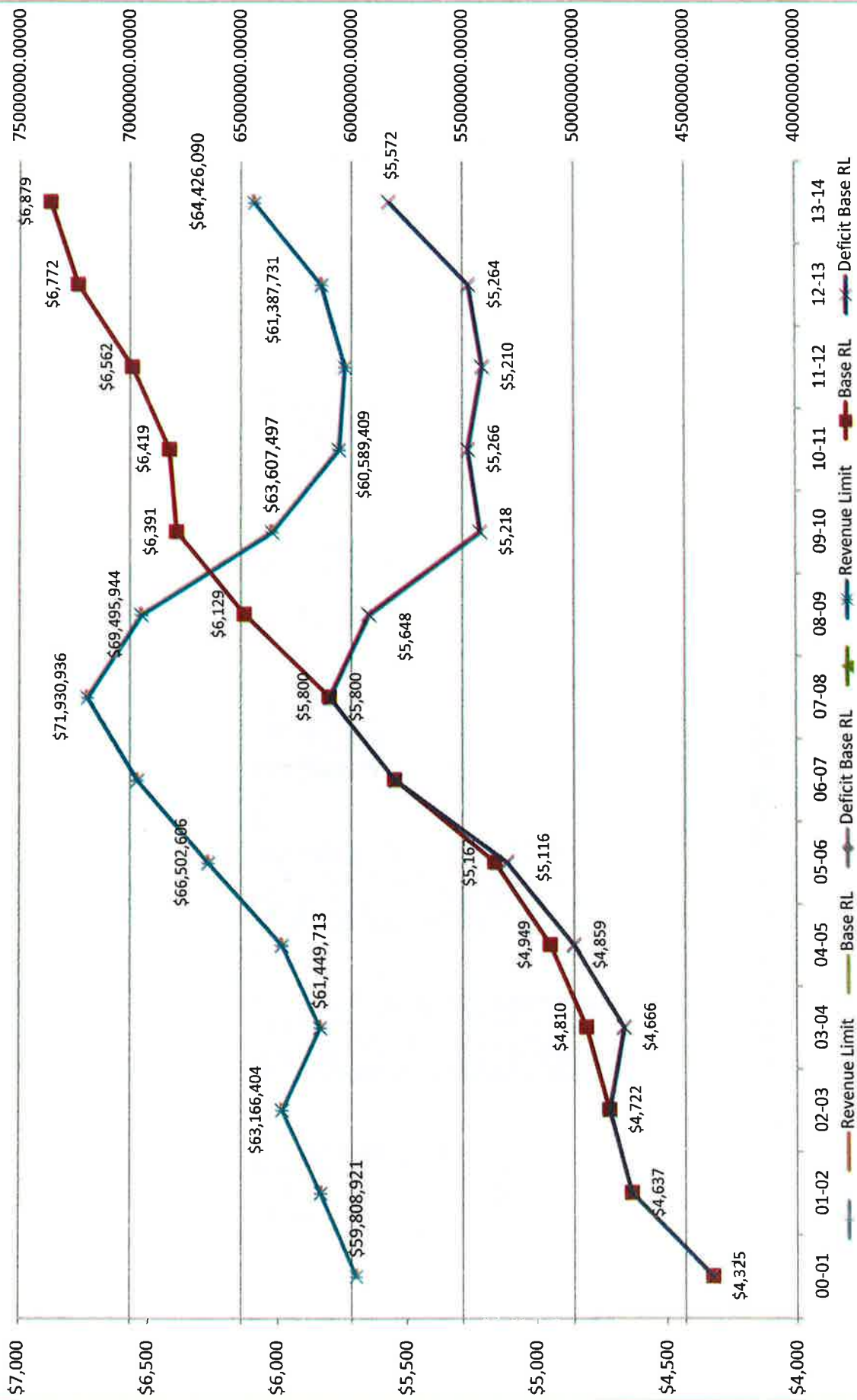
# **2013-2014 ADOPTED BUDGET**

## **CHARTS DATA STATISTICS**

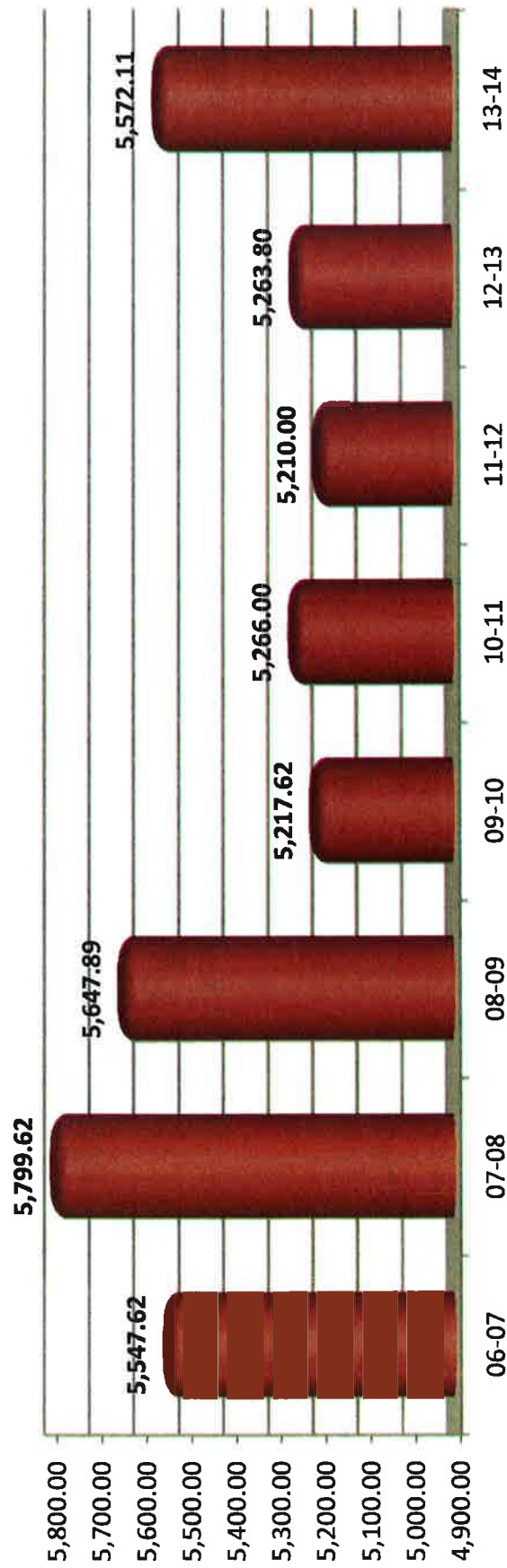




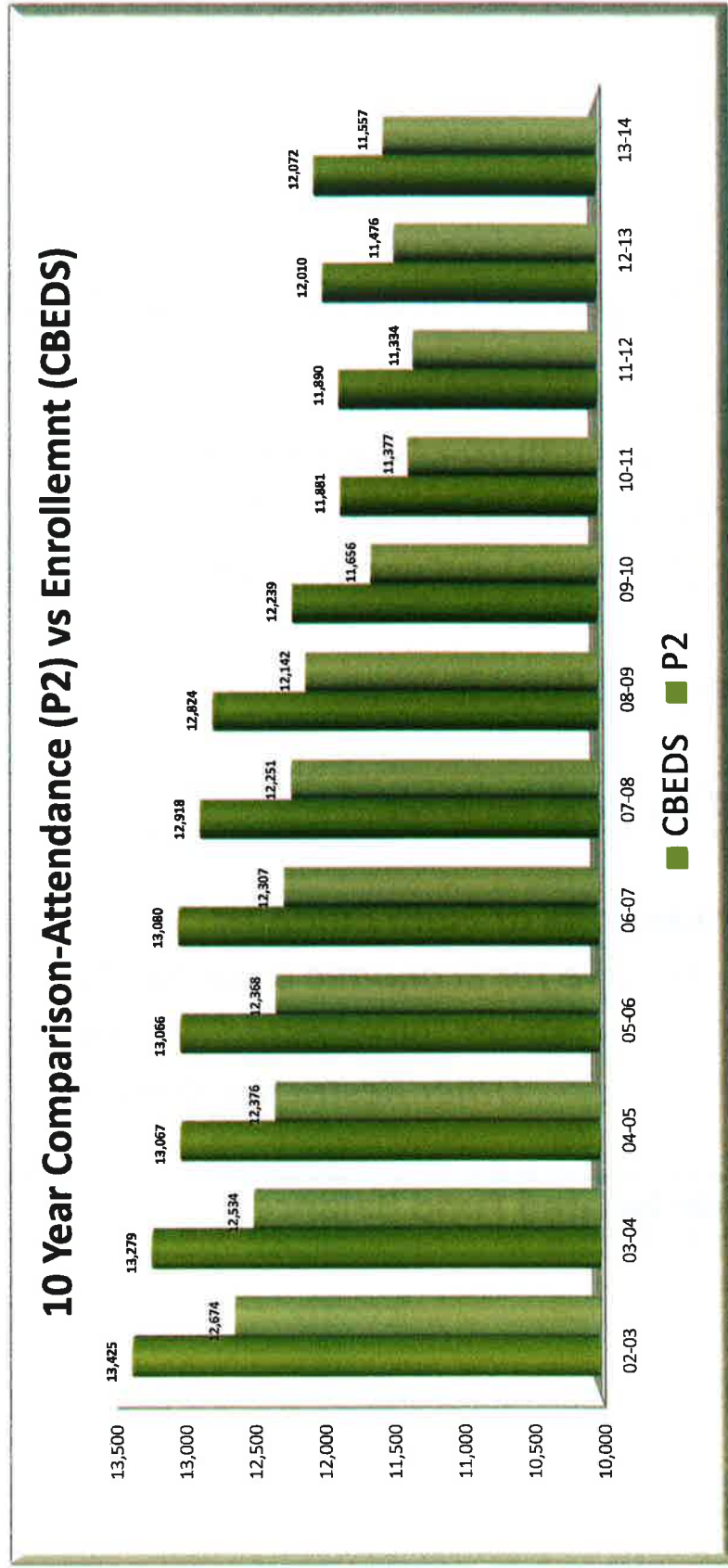
# CUSD Historical Base Revenue Limit - Per Pupil Rate



## CUSD Historical Base Revenue Limit - Per Pupil Rate



	CBEDS	P2	% of CBEDS	Change
02-03	13,425	12,674	94.41%	
03-04	13,279	12,534	94.39%	-141
04-05	13,067	12,376	94.71%	-158
05-06	13,066	12,368	94.66%	-7
06-07	13,080	12,307	94.09%	-61
07-08	12,918	12,251	94.84%	-56
08-09	12,824	12,142	94.68%	-109
09-10	12,239	11,656	95.24%	-486
10-11	11,881	11,377	95.76%	-279
11-12	11,890	11,334	95.32%	-43
12-13	12,010	11,476	95.55%	142
13-14	12,072	11,557	95.73%	81



## Projected Unrestricted General Fund Balance 2013-14

Total Revenue/Transfers In	\$78,179,969
Total Expenditures/Transfers Out	(\$65,446,684)
Contributions to Restricted Programs	(\$13,825,955)
Net (Decrease) in Fund Balance	(\$1,092,669)
Beginning Fund Balance	\$13,773,773

<b>Ending Fund Balance</b>	<b>\$12,681,104</b>
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### ***Components of Fund Balance:***

<i>Reserve for Economic Uncertainties</i>	\$2,959,489
<i>Other Unrestricted Reserves</i>	\$232,062
<i>Other Restricted Reserves</i>	\$1,972,993

<b>Undesignated Fund Balance</b>	<b>\$7,516,559</b>
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## Historical Review of Fund Balance

Fiscal Year	Total Income	Total Expense	Incr/(Decr)	Fund Bal
01-02	\$89,620,137	\$89,315,134	\$305,003	\$12,134,810
02-03	\$96,238,461	\$95,147,766	\$1,090,695	\$13,225,505
03-04	\$93,087,151	\$95,736,457	(\$2,649,306)	\$10,576,198
04-05	\$97,732,387	\$99,507,089	(\$1,774,703)	\$8,801,495
05-06	\$102,376,398	\$102,648,654	(\$272,255)	\$8,529,240
06-07	\$111,956,712	\$109,705,687	\$2,251,025	\$10,780,265
07-08	\$110,406,359	\$108,381,265	\$2,025,093	\$12,805,358
08-09	\$111,729,808	\$103,566,097	\$8,163,711	\$20,969,069
09-10	\$97,746,148	\$100,356,263	(\$2,610,115)	\$18,358,954
10-11	\$104,154,965	\$99,773,267	\$4,381,698	\$22,740,653
11-12	\$100,270,872	\$102,162,356	(\$1,891,485)	\$20,849,168
12-13 Est	\$98,702,780	\$103,126,140	(\$4,423,360)	\$16,425,808
13-14 Est	\$97,556,961	\$98,649,623	(\$1,092,662)	\$15,333,146

# Summary of General Fund Budget 2013-2014

Description	Unrestricted	Restricted	Total General Fund
<b>Revenue</b>			
Revenue Limit	\$64,587,515	\$0	\$64,587,515
Federal Revenues	\$0	\$6,789,076	\$6,789,076
State Revenues	\$10,183,177	\$7,902,981	\$18,086,158
Local Revenues	\$1,108,324	\$4,684,935	\$5,793,259
<b>Total Revenue</b>	<b>\$75,879,016</b>	<b>\$19,376,992</b>	<b>\$95,256,008</b>
<b>Expenditures</b>			
Certificated Salaries	\$36,736,741	\$8,815,087	\$45,551,828
Classified Salaries	\$7,365,970	\$8,472,138	\$15,838,108
Employee Benefits	\$16,309,064	\$7,767,053	\$24,076,116
Books and Supplies	\$1,385,402	\$5,777,293	\$7,162,694
Services	\$4,954,377	\$295,918	\$5,250,295
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$645,046	\$530,540	\$1,175,586
Direct Support/Indirect Costs	(\$1,949,916)	\$1,544,911	(\$405,005)
<b>Total Expenditures</b>	<b>\$65,446,684</b>	<b>\$33,202,940</b>	<b>\$98,649,623</b>
<b>Interfund Transfers</b>			
Transfers In	\$2,300,953	\$0	\$2,300,953
Transfers Out	\$0	\$0	\$0
Other Uses	\$0	\$0	\$0
All Other Contributions to Restricted Programs	(\$13,825,955)	\$13,825,955	\$0
<b>Total Transfers</b>	<b>(\$11,525,002)</b>	<b>\$13,825,955</b>	<b>\$2,300,953</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(\$1,092,669)</b>	<b>\$7</b>	<b>(\$1,092,662)</b>
<b>Beginning Balance</b>	<b>\$13,773,773</b>	<b>\$2,652,035</b>	<b>\$16,425,808</b>
<b>Ending Balance</b>	<b>\$12,681,105</b>	<b>\$2,652,042</b>	<b>\$15,333,146</b>
Components of Fund Balance			
Reserved Components	\$232,063		\$232,063
Other Designations	\$1,972,993	\$2,652,042	\$4,625,035
Designated or Economic Uncertainty	\$2,959,489		\$2,959,489
<b>Unappropriated Fund Balance</b>	<b>\$7,516,559</b>	<b>\$0</b>	<b>\$7,516,559</b>



## Proposed Budget MYP Summary

	2013-14 Proposed Budget	2014-15 Projected	2015-16 Projected
Total Revenue/Transfers In	\$97,556,961	\$100,081,586	\$101,673,079
Total Expenditures/Transfers Out	(\$98,649,623)	(\$99,690,060)	(\$101,328,546)
Contributions to Restricted Programs	\$0	\$0	\$0
Net (Decrease) in Fund Balance	(\$1,092,662)	\$391,527	\$344,533
Beginning Fund Balance	\$16,425,806	\$15,333,144	\$15,724,670
<b>Ending Fund Balance</b>	<b>\$15,333,144</b>	<b>\$15,724,670</b>	<b>\$16,069,203</b>
<b>Components of Fund Balance:</b>			
3% Required Reserve for Economic Uncertainties	\$2,959,489	\$2,939,151	\$2,988,306
Other Unrestricted Reserves	\$232,063	\$232,063	\$232,063
Other Restricted Reserves	\$2,652,041	\$2,652,041	\$2,652,041
<b>Undesignated Fund Balance</b>	<b>\$9,489,550</b>	<b>\$9,901,415</b>	<b>\$10,196,793</b>
<i>Additional 2% Reserve per Board Policy</i>	\$1,972,993	\$1,959,434	\$1,992,204
<b>Undesignated Fund Balance with 5% Reserve for EU per Board Policy</b>	<b>\$7,516,558</b>	<b>\$7,941,981</b>	<b>\$8,204,589</b>

**Proposed Budget MYP Summary -  
Adjusted for "No Growth"**

	2013-14	2014-15	2015-16
	Proposed Budget	Projected	Projected
Total Revenue/Transfers In	\$97,556,961	\$100,081,586	\$101,673,079
Portion of Revenue Attributable to Growth ADA	(\$339,892)	(\$339,892)	(\$339,892)
Portion of Revenue Attributable to BCOE Transfer ADA	(\$183,876)	(\$183,876)	(\$183,876)
Total Expenditures/Transfers Out	<u>(\$98,649,623)</u>	<u>(\$99,690,060)</u>	<u>(\$101,328,546)</u>
Net (Decrease) in Fund Balance	(\$1,616,430)	(\$132,241)	(\$179,235)
Beginning Fund Balance	<u>\$16,425,806</u>	<u>\$14,809,376</u>	<u>\$14,677,134</u>
<b>Ending Fund Balance</b>	<b>\$14,809,376</b>	<b>\$14,677,134</b>	<b>\$14,497,899</b>
<b>Components of Fund Balance:</b>			
3% Required Reserve for Economic Uncertainties	\$2,959,489	\$2,939,151	\$2,988,306
Other Unrestricted Reserves	\$232,063	\$232,063	\$232,063
Other Restricted Reserves	\$2,652,041	\$2,652,041	\$2,652,041
<b>Undesignated Fund Balance</b>	<b>\$8,965,782</b>	<b>\$8,853,879</b>	<b>\$8,625,489</b>
Additional 2% Reserve per Board Policy	\$1,972,993	\$1,959,434	\$1,992,204
<b>Undesignated Fund Balance with 5% Reserve for EU per Board Policy</b>	<b>\$6,992,790</b>	<b>\$6,894,445</b>	<b>\$6,633,285</b>

Chico Unified School District  
2013-14 Proposed Budget

MYP DETAIL - COMBINED

<b>MULTY-YEAR PROJECTION</b>								
		2012-13 Estimated Actuals A	2013-14 Adopted Budget B	Change 2013-14 Adopted v. 2012-13 Revised C	Variance 13-14 v. 14-15 D e-c	2013-14 Projected Budget E	Variance 14-15 v. 15-16 F g-e	2014-15 Projected Budget G
<b>REVENUES</b>								
Revenue Limit Sources	8010-8099	61,528,373	64,587,515	298,347	1,293,248	67,163,516	1,646,492	69,810,008
Federal Sources	8100-8299	11,006,725	6,789,076	2,517,613	(289,076)	6,500,000	0	6,500,000
Other State Revenues	8300-8599	17,522,149	18,086,158	(740,199)	(2,981)	18,399,864	0	18,399,864
Other Local Revenues	8600-8799	6,560,422	5,793,259	(199,999)	(339,935)	5,717,254	(55,000)	5,662,254
<b>TOTAL REVENUES</b>		<b>96,617,669</b>	<b>95,256,008</b>	<b>1,875,762</b>	<b>661,258</b>	<b>97,780,633</b>	<b>1,591,492</b>	<b>99,372,126</b>
<b>EXPENDITURES</b>								
Certificated Salaries	1000-1999	48,248,149	45,551,828	1,017,723	797,999	46,786,951	713,086	47,500,037
Classified Salaries	2000-2999	18,237,044	15,838,108	191,550	58,208	15,904,775	130,346	16,035,121
Employee Benefits	3000-3999	24,279,612	24,076,116	245,639	778,002	23,967,337	645,054	24,612,391
Books and Supplies	4000-4999	6,922,787	7,162,694	(2,523,960)	(2,477,293)	8,912,990	0	8,912,990
Services, Other Operating Expenses	5000-5999	6,812,186	5,250,295	2,084,630	259,082	5,457,659	150,000	5,607,659
Capitol Outlay	6000-6999	311,008	0	0	0	0	0	0
7299								
Other Outgo	7400-7499	641,080	1,175,588	(228,289)	(206,034)	969,552	0	969,552
Direct Support/Indirect Costs	7300-7399	(325,724)	(405,005)	(257,202)	112,119	(309,204)	0	(309,204)
<b>TOTAL EXPENDITURES</b>		<b>103,126,143</b>	<b>98,649,623</b>	<b>530,092</b>	<b>(677,918)</b>	<b>99,890,060</b>	<b>1,638,486</b>	<b>101,328,546</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>								
		<b>(6,508,473)</b>	<b>(3,383,615)</b>	<b>1,345,669</b>	<b>1,339,174</b>	<b>(1,508,426)</b>	<b>(46,994)</b>	<b>(1,966,420)</b>
<b>OTHER FINANCING SOURCES/USES</b>								
Interfund Transfers								
a) In	8910-8929	2,085,111	2,300,953	0	0	2,300,953	0	2,300,953
b) Out	7610-7629	0	0	0	0	0	0	0
Other Sources/Uses								
a) Sources	8930-8979	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	(1,657,923)	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>2,085,111</b>	<b>2,300,953</b>	<b>(1,657,923)</b>	<b>0</b>	<b>2,300,953</b>	<b>0</b>	<b>2,300,953</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>								
		<b>(4,423,362)</b>	<b>(1,082,662)</b>	<b>(312,253)</b>	<b>1,339,174</b>	<b>391,527</b>	<b>(46,994)</b>	<b>344,533</b>
<b>Beginning Fund Balance</b>		20,849,168	16,425,806			16,333,143		16,724,670
<b>Audited Beginning Balance</b>	<i>Restatements</i>	20,849,168	16,425,806			16,333,143		16,724,670
<b>Ending Fund Balance</b>		16,425,806	15,333,143			15,724,670		16,069,203
<b>Components of Fund Balance:</b>								
<b>a) Nonspendable</b>								
Revolving Cash		25,000	25,000			25,000		25,000
Stores		197,403	197,403			197,403		197,403
Prepaid Expenditures		9,660	9,660			9,660		9,660
<b>b) Restricted</b>		2,652,035	2,652,041			2,652,041		2,652,041
<b>c) Committed</b>								
Additional 2% Reserves per Board Policy		2,056,303	1,972,893			1,959,434		1,992,204
Misc. Unrestricted Carryover		0	0			0		0
<b>d) Assigned</b>								
Restricted Fund Balances		0	0			0		0
<b>e) Unassigned/Unappropriated</b>								
3% Required Reserve		3,084,454	2,959,489			2,939,161		2,989,306
DAS		0	0			0		0
<b>Unappropriated Fund Balance</b>		<b>8,400,951</b>	<b>7,516,557</b>	<b>289,936</b>		<b>7,941,981</b>		<b>8,204,589</b>

Chico Unified School District  
2013-14 Proposed Budget

MYP DETAIL - UNRESTRICTED AND ASSUMPTIONS

<b>MULTI-YEAR PROJECTION</b>		2012-13 Estimated Actuals A	2013-14 Adopted Budget B	Change 13-14 Adopted v. 12-13 Revised C	Variance 13-14 v. 14-15 D e-c	2014-15 Projected Budget E	Variance 13-14 v. 14-15 F g-e	2015-16 Projected Budget G
<b>REVENUES</b>								
Revenue Limit Sources	8010-8099	61,230,026	64,597,515	3,357,489	1,293,248	67,163,516	1,646,492	68,810,008
Federal Sources	8100-8299	41,269	0	(41,269)	0	0	0	0
Other State Revenues	8300-8599	9,961,124	10,183,177	222,053	0	10,499,864	0	10,499,864
Other Local Revenues	8600-8799	1,361,627	1,198,324	(243,303)	(55,000)	1,317,254	(55,000)	1,262,254
<b>TOTAL REVENUES</b>		<b>72,694,046</b>	<b>75,879,016</b>	<b>3,294,970</b>	<b>1,238,248</b>	<b>78,980,639</b>	<b>1,591,492</b>	<b>80,572,126</b>
<b>EXPENDITURES</b>								
Certificated Salaries	1000-1999	36,902,325	36,736,741	(165,584)	713,086	37,796,951	713,086	38,500,037
Classified Salaries	2000-2999	7,330,739	7,365,970	35,231	130,346	7,304,775	130,346	7,435,121
Employee Benefits	3000-3999	16,725,617	16,309,064	(416,553)	645,054	16,067,337	645,054	16,712,391
Books and Supplies	4000-4999	1,567,548	1,385,402	(182,147)	0	1,943,789	0	1,943,789
Services, Other Operating Expenses	5000-5999	4,457,229	4,954,377	497,148	155,000	5,157,659	150,000	5,307,659
Capitol Outlay	6000-6999	0	0	0	0	0	0	0
Other Outgo	7100-7299	320,540	645,048	324,508	0	645,048	0	645,048
Direct Support/Indirect Costs	7400-7499	(1,663,618)	(1,949,916)	(286,298)	0	(1,966,234)	0	(1,566,234)
7300-7399								
<b>TOTAL EXPENDITURES</b>		<b>65,640,380</b>	<b>65,446,634</b>	<b>(193,697)</b>	<b>1,643,486</b>	<b>66,939,323</b>	<b>1,638,486</b>	<b>68,577,809</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>								
		6,943,666	10,432,333	3,488,667	(405,238)	12,041,311	(46,994)	11,994,317
<b>OTHER FINANCING SOURCES/USES</b>								
Interfund Transfers								
a) In	8910-8929	2,085,111	2,300,953	215,842	0	2,300,953	0	2,300,953
b) Out	7610-7629	0	0	0	0	0	0	0
Other Sources/Uses								
a) Sources	8930-8979	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(12,292,815)	(13,825,955)	(1,533,140)	0	(13,959,737)	0	(13,959,737)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(10,207,704)</b>	<b>(11,525,002)</b>	<b>(1,317,298)</b>	<b>0</b>	<b>(11,649,784)</b>	<b>0</b>	<b>(11,649,784)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>								
		<b>(3,264,037)</b>	<b>(1,092,669)</b>	<b>2,171,369</b>	<b>(405,238)</b>	<b>391,527</b>	<b>(46,994)</b>	<b>344,533</b>
<b>Beginning Fund Balance</b>		17,037,808	13,773,771			12,681,102		13,072,629
<b>Audited Beginning Balance</b>	<i>Restatements</i>	17,037,808	13,773,771			0		0
<b>Ending Fund Balance</b>		13,773,771	12,681,102			13,072,629		13,417,162
<b>Components of Fund Balance:</b>								
<b>a) Nonspendable</b>								
Revolving Cash		25,000	25,000			25,000		25,000
Stores		197,403	197,403			197,403		197,403
Prepaid Expenditures		9,660	9,660			9,660		9,660
<b>b) Restricted</b>								
<b>c) Committed</b>								
Additional 2% Reserves per Board Policy		2,056,303	1,972,993			1,959,434		1,992,204
Misc. Unrestricted Carryover		0	0			0		0
<b>d) Assigned</b>								
Restricted Fund Balances		0	0			0		0
<b>e) Unassigned/Unappropriated</b>								
3% Required Reserve		3,084,454	2,959,489			2,939,151		2,988,306
DAS		0	0			0		0
<b>Unappropriated Fund Balance</b>		<b>8,400,951</b>	<b>7,516,557</b>	<b>(4,174,754)</b>		<b>7,941,981</b>		<b>8,204,559</b>

MYP DETAIL - UNRESTRICTED AND ASSUMPTIONS

<b>MULTI-YEAR PROJECTION</b>							
	2012-13 Estimated Actuals A	2013-14 Adopted Budget B	Change 13-14 Adopted v. 12-13 Revised C	Variance 13-14 v. 14-15 D B-C	2014-15 Projected Budget E	Variance 13-14 v. 14-15 F D-E	2015-16 Projected Budget G

**MULTI-YEAR ASSUMPTIONS**

**ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME REVENUES EQUAL EXPENDITURES**

	Adopted Assumptions	2014-15 Changes	2015-16 Changes
<b>REVENUES</b>			
<b>Revenue Limit Sources</b>			
COLA	1.57%	1.80%	2.20%
RL Deficit	18,997.0%	18,997.0%	18,997.0%
Projected CBEDS Enrollment	12,072	12,065	12,136
Projected P2 ADA	11524.55	11549.34	11585.42
Prior Year P2 ADA	11476.82	11476.82	11549.34
Projected Revenue Limit P2 ADA	11524.55	11549.34	11585.42
Change in Yr. to Yr. ADA	47.73	-9.81	36.08
Projected Change to Base RL	3,357,489	1,293,258	1,646,456
Trigger Reductions			
Transportation cut moved to Revenue Limit			0
Audit Adjustment			0
<b>Total Additional Revenue Limit Sources</b>	<b>3,357,489</b>	<b>1,293,248</b>	<b>1,646,492</b>
<b>Federal Revenues</b>			
Forest Reserve	(41,269)		
<b>Total Change in Federal Revenues</b>	<b>(41,269)</b>	<b>0</b>	<b>0</b>
<b>Other State Revenues</b>			
Mandated Block Grant Adjustment	222,053		
CSR Flexibility			
Lottery			
<b>Total Change in Other State Revenues</b>	<b>222,053</b>	<b>0</b>	<b>0</b>
<b>Other Local Revenues</b>			
Tuition			0
Interest	(37,076)	(55,000)	(55,000)
Adjust Agency Revenues			0
Adjust Donations	(206,227)		0
<b>Total Change in Other Local Revenues</b>	<b>(243,303)</b>	<b>(55,000)</b>	<b>(55,000)</b>
<b>TOTAL CHANGE TO REVENUES</b>	<b>3,294,970</b>	<b>1,238,248</b>	<b>1,591,492</b>

Chico Unified School District  
2013-14 Proposed Budget

MYP DETAIL - UNRESTRICTED AND ASSUMPTIONS

**MULTI-YEAR PROJECTION**

	2012-13 Estimated Actuals A	2013-14 Adopted Budget B	Change 13-14 Adopted v. 12-13 Revised C	Variance 13-14 v. 14-15 D e-c	2014-15 Projected Budget E	Variance 13-14 v. 14-15 F g-e	2015-16 Projected Budget G
<b>EXPENDITURES</b>							
<b>Certificated Salaries</b>				0,00		0,00	
Adjust FTE to Enrollment	\$41832/FTE			0		0	
Estimated Step/Column Increases			713,086	713,086		713,086	
Savings in Retirements v. Vacancies			(930,102)				
Position Control Changes			197,305				
Align Extra Pay Budgets to Actuals			(165,337)				
Adjust Billed Salaries			21,103				
Adjust Carryovers			(1,639)				
<b>Total Change in Certificated Salaries</b>			<b>(165,584)</b>	<b>713,086</b>		<b>713,086</b>	
<b>Classified Salaries</b>							
Position Control Changes			(274,147)				
Estimated Year End Savings							
Estimated Step Increases			130,346	130,346		130,346	
Adjust Billed Salaries			(660)				
Adjust Carryovers			(193)				
Network Analysts from Restricted			179,884				
<b>Total Change in Classified Salaries</b>			<b>35,231</b>	<b>130,346</b>		<b>130,346</b>	
<b>Employee Benefits</b>							
Position Control Changes			(221,155)				
Estimated Year End Savings			31,569				
Reduction in Unemployment Rate			(684,032)				
Adjust Carryovers			(268)				
Reduce Pers Reduction			(46,602)				
Health & Welfare est 5% Incr 50/50			527,148	527,148		527,148	
Certificated Bargaining Unit Changes			(32,020)	87,595		87,595	
Classified Bargaining Unit Changes			8,808	30,311		30,311	
Management Bargaining Unit Changes							
<b>Total Change in Employee Benefits</b>			<b>(416,553)</b>	<b>645,054</b>		<b>645,054</b>	
<b>Books and Supplies</b>							
Adjust Site Discretionary to 13-14			(126,120)	0			
Misc Program Adjustments			(58,157)				
Adjust Carryovers			2,130	0			
Estimated Year End Savings							
Adjust Donations							
<b>Total Change in Books and Supplies</b>			<b>(182,147)</b>	<b>0</b>		<b>0</b>	
<b>Services, Other Operating Expenses</b>							
Adjust Carryovers			(30)				
Misc Program Adjustments			225,793	0			
Balance Inter Prog/Fund Transfers			271,385	0			
Utilities Increases				75,000		75,000	
Property & Liability Estimated Increase				80,000		75,000	
<b>Total Change in Services, Other Oper. Expenses</b>			<b>497,148</b>	<b>155,000</b>		<b>150,000</b>	
<b>Capitol Outlay</b>							
Other Changes to Capitol Outlay							
Estimated Year End Savings							
<b>Total Change in Capitol Outlay</b>			<b>0</b>	<b>0</b>		<b>0</b>	
<b>Other Outgo</b>							
Adjust CLC Parcel Tax Transfer to Actual							
Adjust COPs Payment to 13-14			3,966				
OPEB Transfer to F71							
Other Changes to Other Outgo							
<b>Total Change in Other Outgo</b>			<b>3,966</b>	<b>0</b>		<b>0</b>	
<b>Direct Support/Indirect Costs</b>							
Changes to Indirect Costs-GF			(207,017)				
Changes to Indirect Costs-Other Funds			(79,281)				
<b>Total Change in Other Outgo</b>			<b>(286,298)</b>	<b>0</b>		<b>0</b>	
<b>TOTAL CHANGES IN EXPENDITURES</b>			<b>(514,238)</b>	<b>1,643,486</b>		<b>1,638,486</b>	
<b>OTHER FINANCING SOURCES/USES</b>							
<b>Interfund Transfers</b>							
a) In			164,242			0	
b) Out						0	
<b>Other Sources/Uses</b>							
a) Sources			51,600			0	
b) Uses						0	
<b>Contributions to Restricted Programs</b>							
Regular Special Education Contribution			(1,624,302)	0		0	
Elementary Counseling			(93,166)				
Regular Transportation			(51,558)				
Special Education Transportation			18,177				
RRMA			352,114				
MAA Zero 13-14			(530,393)				
BTSA BCOE			84,927				
IMFRP			311,060	0		0	
<b>Total Change in Contributions</b>			<b>(1,533,141)</b>	<b>0</b>		<b>0</b>	
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>			<b>(1,317,299)</b>	<b>0</b>		<b>0</b>	

Chico Unified School District  
2013-14 Proposed Budget

MYP DETAIL - RESTRICTED

<b>MULTY-YEAR PROJECTION</b>								
		2012-13 Estimated Actuals A	2013-14 Adopted Budget B	Change 13-14 Adopted v. 12-13 Revised C	Variance 13-14 v. 14-15 D e-c	2014-15 Projected Budget E	Variance 14-15 v. 15-16 F g-e	2015-16 Projected Budget G
<b>REVENUES</b>								
Revenue Limit Sources	8010-8099	298,347	0	(298,347)	0	0	0	0
Federal Sources	8100-8299	10,966,456	6,789,076	(4,176,380)	(289,076)	6,500,000	0	6,500,000
Other State Revenues	8300-8599	7,561,025	7,902,981	341,956	(2,981)	7,900,000	0	7,900,000
Other Local Revenues	8600-8799	5,208,795	4,684,935	(523,860)	(284,935)	4,400,000	0	4,400,000
<b>TOTAL REVENUES</b>		<b>24,033,623</b>	<b>19,376,992</b>	<b>(4,656,631)</b>	<b>(576,992)</b>	<b>18,800,000</b>	<b>0</b>	<b>18,800,000</b>
<b>EXPENDITURES</b>								
Certificated Salaries	1000-1999	11,345,824	8,815,087	(2,530,737)	184,913	9,000,000	0	9,000,000
Classified Salaries	2000-2999	8,906,305	8,472,138	(434,167)	127,862	8,600,000	0	8,600,000
Employee Benefits	3000-3999	7,553,995	7,767,053	213,057	132,948	7,900,000	0	7,900,000
Books and Supplies	4000-4999	5,355,239	5,777,293	422,054	(808,092)	4,969,201	0	4,969,201
Services, Other Operating Expenses	5000-5999	2,354,957	295,918	(2,059,039)	4,082	300,000	0	300,000
Capitol Outlay	6000-6999	311,008	0	(311,008)	0	0	0	0
Other Outgo	7299 7400-7499	320,540	530,540	210,000	(206,034)	324,506	0	324,506
Direct Support/Indirect Costs	7300-7399	1,337,894	1,544,911	207,017	112,119	1,657,030	0	1,657,030
<b>TOTAL EXPENDITURES</b>		<b>37,485,762</b>	<b>33,202,940</b>	<b>(4,282,823)</b>	<b>(452,203)</b>	<b>32,750,737</b>	<b>0</b>	<b>32,750,737</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>		<b>(13,452,139)</b>	<b>(13,825,948)</b>	<b>(373,809)</b>	<b>(124,789)</b>	<b>(13,950,737)</b>	<b>0</b>	<b>(13,950,737)</b>
<b>OTHER FINANCING SOURCES/USES</b>								
Interfund Transfers								
a) In	8910-8929	0	0	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0	0	0
Other Sources/Uses								
a) Sources	6930-6979	0	0	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	12,292,815	13,825,955	1,533,140	124,782	13,950,737	0	13,950,737
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>12,292,815</b>	<b>13,825,955</b>	<b>1,533,140</b>	<b>124,782</b>	<b>13,950,737</b>	<b>0</b>	<b>13,950,737</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(1,159,325)</b>	<b>7</b>	<b>1,159,331</b>	<b>(7)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
<b>Beginning Fund Balance</b>	<i>Restatements</i>	3,811,360	2,652,035			2,652,041		2,652,041
<b>Ending Fund Balance</b>		2,652,035	2,652,041			2,652,041		2,652,041
<b>Components of Fund Balance:</b>								
<b>b) Restricted</b>		2,652,035	2,652,041			2,652,041		2,652,041
<b>Unappropriated Fund Balance</b>		0	0			0		0





# **2013-2014 ADOPTED BUDGET**

# **BUDGET SUMMARY AND MULTI-YEAR PROJECTIONS**





# **2013-2014 ADOPTED BUDGET**

## **FUND 01 GENERAL FUND**





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	61,230,026.00	298,347.00	61,528,373.00	64,587,515.00	0.00	64,587,515.00	5.0%
2) Federal Revenue		8100-8299	41,269.00	10,965,455.79	11,006,724.79	0.00	6,789,075.70	6,789,075.70	-38.3%
3) Other State Revenue		8300-8599	9,961,124.00	7,561,025.15	17,522,149.15	10,183,177.00	7,902,981.00	18,086,158.00	3.2%
4) Other Local Revenue		8600-8799	1,351,627.36	5,208,794.83	6,560,422.19	1,108,324.31	4,684,935.00	5,793,259.31	-11.7%
5) TOTAL REVENUES			72,584,046.36	24,033,622.77	96,617,669.13	75,879,016.31	19,376,991.70	95,256,008.01	-1.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	36,902,324.93	11,345,823.66	48,248,148.59	36,736,741.11	8,815,087.16	45,551,828.27	-5.6%
2) Classified Salaries		2000-2999	7,330,739.18	8,906,304.88	16,237,044.06	7,365,969.89	8,472,138.36	15,838,108.25	-2.5%
3) Employee Benefits		3000-3999	16,725,616.87	7,553,995.29	24,279,612.16	16,309,063.66	7,767,052.50	24,076,116.16	-0.8%
4) Books and Supplies		4000-4999	1,567,548.24	5,355,239.08	6,922,787.32	1,385,401.52	5,777,292.66	7,162,694.18	3.5%
5) Services and Other Operating Expenditures		5000-5999	4,457,227.29	2,354,957.12	6,812,184.41	4,954,377.46	295,918.00	5,250,295.46	-22.9%
6) Capital Outlay		6000-6999	0.00	311,008.00	311,008.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	320,540.00	320,540.00	641,080.00	645,046.00	530,540.00	1,175,586.00	83.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,563,618.17)	1,337,894.17	(325,724.00)	(1,949,916.00)	1,544,911.00	(405,005.00)	24.3%
9) TOTAL EXPENDITURES			65,640,378.34	37,485,762.20	103,126,140.54	65,446,683.64	33,202,939.68	98,649,623.32	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			6,943,668.02	(13,452,139.43)	(6,508,471.41)	10,432,332.67	(13,825,947.98)	(3,393,615.31)	-47.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,085,111.00	0.00	2,085,111.00	2,300,953.00	0.00	2,300,953.00	10.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,292,814.50)	12,292,814.50	0.00	(13,825,954.53)	13,825,954.53	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,207,703.50)	12,292,814.50	2,085,111.00	(11,525,001.53)	13,825,954.53	2,300,953.00	10.4%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,264,035.48)	(1,159,324.93)	(4,423,360.41)	(1,092,668.86)	6.55	(1,092,662.31)	-75.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	17,037,808.86	3,811,359.60	20,849,168.46	13,773,773.38	2,652,034.67	16,425,808.05	-21.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			17,037,808.86	3,811,359.60	20,849,168.46	13,773,773.38	2,652,034.67	16,425,808.05	-21.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,037,808.86	3,811,359.60	20,849,168.46	13,773,773.38	2,652,034.67	16,425,808.05	-21.2%
2) Ending Balance, June 30 (E + F1e)			13,773,773.38	2,652,034.67	16,425,808.05	12,681,104.52	2,652,041.22	15,333,145.74	-6.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	197,403.40	0.00	197,403.40	197,403.40	0.00	197,403.40	0.0%
Stores		9713	9,660.00	0.00	9,660.00	9,660.00	0.00	9,660.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,652,034.67	2,652,034.67	0.00	2,652,041.22	2,652,041.22	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	2,056,303.00	0.00	2,056,303.00	1,972,993.00	0.00	1,972,993.00	-4.1%
Other Assignments		9780				1,972,993.00		1,972,993.00	
2% Board Reserves	0000								
2% Board Reserves	0000								
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,084,454.00	0.00	3,084,454.00	2,959,489.00	0.00	2,959,489.00	-4.1%
Unassigned/Unappropriated Amount		9790	8,400,952.98	0.00	8,400,952.98	7,516,559.12	0.00	7,516,559.12	-10.5%



July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	139,935.00	0.00	139,935.00	161,425.00	0.00	161,425.00	15.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,143,750.00)	0.00	(3,143,750.00)	(3,051,082.00)	0.00	(3,051,082.00)	-2.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			61,230,026.00	298,347.00	61,528,373.00	64,587,515.00	0.00	64,587,515.00	5.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,450,455.00	1,450,455.00	0.00	1,406,257.00	1,406,257.00	-3.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	229,214.00	229,214.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	41,269.00	0.00	41,269.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,209,508.42	3,209,508.42		2,481,117.00	2,481,117.00	-22.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,538,479.27	1,538,479.27		572,464.00	572,464.00	-62.8%
NCLB: Title III, Immigrant Education Program	4201	8290		54,689.90	54,689.90		40,595.00	40,595.00	-25.8%



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)		
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		136,003.00	136,003.00			131,230.00	131,230.00	-3.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00			0.00	0.00	0.0%
Other No Child Left Behind		8290		1,619,097.00	1,619,097.00			1,583,936.00	1,583,936.00	-2.2%
Vocational and Applied Technology Education	3500-3699	8290		94,830.00	94,830.00			85,347.00	85,347.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,862,393.20	2,862,393.20	0.00	0.00	258,915.70	258,915.70	-91.0%
TOTAL FEDERAL REVENUE			41,269.00	10,965,455.79	11,006,724.79	0.00	0.00	6,789,075.70	6,789,075.70	-38.3%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
Community Day School Additional Funding										
Current Year	2430	8311		0.00	0.00			1,036.00	1,036.00	New
Prior Years	2430	8319		0.00	0.00			0.00	0.00	0.0%
ROC/P Entitlement										
Current Year	6355-6360	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		3,659,621.00	3,659,621.00			3,896,152.00	3,896,152.00	6.5%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
Home-to-School Transportation										
Economic Impact Aid	7230	8311		484,872.00	484,872.00			484,872.00	484,872.00	0.0%
Spec. Ed. Transportation	7090-7091	8311		1,294,232.00	1,294,232.00			1,484,627.00	1,484,627.00	14.7%
All Other State Apportionments - Current Year	7240	8311		140,970.00	140,970.00			140,970.00	140,970.00	0.0%
All Other State Apportionments - Prior Years	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8425		0.00	0.00			0.00	0.00	0.0%
Child Nutrition Programs		8434		2,395,613.00	2,395,613.00	2,395,613.00	2,395,613.00	0.00	2,395,613.00	0.0%
Mandated Costs Reimbursements		8520		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8550		317,358.00	317,358.00	539,411.00	539,411.00	0.00	539,411.00	70.0%
Tax Relief Subventions		8560		1,454,129.00	1,825,328.00	1,454,129.00	1,454,129.00	371,199.00	1,825,328.00	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)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,112,991.00	1,112,991.00	1,112,991.00		1,112,991.00	1,112,991.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		154,221.32	154,221.32		109,912.00	109,912.00	-28.7%
Healthy Start	6240	8590		28,387.47	28,387.47		25,622.00	25,622.00	-9.7%
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	5,794,024.00	90,931.36	5,884,955.36	5,794,024.00	72,900.00	5,866,924.00	-0.3%
All Other State Revenue	All Other	8590	9,961,124.00	7,561,025.15	17,522,149.15	10,183,177.00	7,902,981.00	18,086,158.00	3.2%
<b>TOTAL, OTHER STATE REVENUE</b>									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	121,000.00	0.00	121,000.00	121,000.00	0.00	121,000.00	0.0%
Interest		8660	177,076.00	0.00	177,076.00	140,000.00	0.00	140,000.00	-20.9%
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	50,000.00	50,000.00	0.00	83,000.00	83,000.00	66.0%
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	137,989.00	543,613.00	681,602.00	137,989.00	511,514.00	649,503.00	-4.7%

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)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue			720,888.11	993,027.83	1,713,915.94	514,661.06	430,103.00	944,764.06	-44.9%
Tuition			194,674.25	0.00	194,674.25	194,674.25	0.00	194,674.25	0.0%
All Other Transfers In			0.00	18,118.00	18,118.00	0.00	0.00	0.00	-100.0%
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		3,604,036.00	3,604,036.00		3,660,318.00	3,660,318.00	1.6%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,351,627.36	5,208,794.83	6,560,422.19	1,108,324.31	4,684,935.00	5,793,259.31	-11.7%
TOTAL, REVENUES			72,584,046.36	24,033,622.77	96,617,669.13	75,879,016.31	19,376,991.70	95,256,008.01	-1.4%

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	30,901,054.52	8,627,124.13	39,528,178.65	30,596,884.89	6,771,973.57	37,368,858.46	-5.5%
Certificated Pupil Support Salaries		1200	2,408,030.88	1,530,276.19	3,938,307.07	2,325,354.37	1,370,088.99	3,695,443.36	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,543,021.95	654,478.66	4,197,500.61	3,710,585.27	665,054.00	4,375,639.27	4.2%
Other Certificated Salaries		1900	50,217.58	533,944.68	584,162.26	103,916.58	7,970.60	111,887.18	-80.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>36,902,324.93</b>	<b>11,345,823.66</b>	<b>48,248,148.59</b>	<b>36,736,741.11</b>	<b>8,815,087.16</b>	<b>45,551,828.27</b>	<b>-5.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	19,136.98	5,527,800.99	5,546,937.97	36,411.73	5,748,365.07	5,784,776.80	4.3%
Classified Support Salaries		2200	2,571,300.07	1,810,717.91	4,382,017.98	2,355,683.92	1,596,965.23	3,952,649.15	-9.8%
Classified Supervisors' and Administrators' Salaries		2300	461,647.52	271,158.12	732,805.64	507,534.24	251,200.09	758,734.33	3.5%
Clerical, Technical and Office Salaries		2400	3,398,775.38	465,945.00	3,864,720.38	3,618,130.97	265,677.73	3,883,808.70	0.5%
Other Classified Salaries		2900	879,879.23	830,682.86	1,710,562.09	848,209.03	609,930.24	1,458,139.27	-14.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,330,739.18</b>	<b>8,906,304.88</b>	<b>16,237,044.06</b>	<b>7,365,969.89</b>	<b>8,472,138.36</b>	<b>15,838,108.25</b>	<b>-2.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,021,585.44	767,948.63	3,789,534.07	2,960,340.19	714,715.25	3,675,055.44	-3.0%
PERS		3201-3202	728,251.33	918,518.29	1,646,769.62	791,583.23	881,881.81	1,673,465.04	1.6%
OASDI/Medicare/Alternative		3301-3302	1,074,871.05	781,763.24	1,856,634.29	1,070,039.65	737,923.73	1,807,963.38	-2.6%
Health and Welfare Benefits		3401-3402	8,189,642.90	4,252,719.98	12,442,362.88	8,502,656.34	3,937,049.35	12,439,705.69	0.0%
Unemployment Insurance		3501-3502	698,997.78	301,981.72	1,000,979.50	4,319.75	175,211.96	179,531.71	-82.1%
Workers' Compensation		3601-3602	1,073,040.97	460,022.30	1,533,063.27	1,073,853.81	418,075.82	1,491,929.63	-2.7%
OPEB, Allocated		3701-3702	1,874,988.00	0.00	1,874,988.00	1,888,671.00	787,282.46	2,675,953.46	42.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	64,239.40	71,041.13	135,280.53	17,599.69	114,912.12	132,511.81	-2.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>16,725,616.87</b>	<b>7,553,995.29</b>	<b>24,279,612.16</b>	<b>16,309,063.66</b>	<b>7,767,052.50</b>	<b>24,076,116.16</b>	<b>-0.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,408.00	843,683.94	846,091.94	2,408.00	778,199.00	780,607.00	-7.7%
Books and Other Reference Materials		4200	10,178.00	215,012.50	225,190.50	10,178.00	500.00	10,678.00	-95.3%

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	1,490,499.89	3,811,623.03	5,302,122.92	1,305,353.17	4,989,893.66	6,295,246.83	18.7%
Noncapitalized Equipment		4400	64,462.35	484,919.61	549,381.96	67,462.35	8,700.00	76,162.35	-86.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			1,567,548.24	5,355,239.08	6,922,787.32	1,385,401.52	5,777,292.66	7,162,694.18	3.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	75,499.00	370,551.82	446,050.82	79,799.00	21,400.00	101,199.00	-77.3%
Dues and Memberships		5300	33,272.00	5,000.00	38,272.00	33,272.00	300.00	33,572.00	-12.3%
Insurance		5400 - 5450	711,287.00	0.00	711,287.00	711,287.00	0.00	711,287.00	0.0%
Operations and Housekeeping Services		5500	2,089,741.00	0.00	2,089,741.00	2,089,741.00	0.00	2,089,741.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	518,572.00	34,080.00	552,652.00	518,572.00	9,700.00	528,272.00	-4.4%
Transfers of Direct Costs		5710	(48,195.17)	48,195.17	0.00	(7,700.00)	7,700.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(572,104.00)	50,956.87	(521,147.13)	(341,214.00)	(294,835.00)	(636,049.00)	22.0%
Professional/Consulting Services and Operating Expenditures		5800	1,393,730.46	1,803,173.26	3,196,903.72	1,615,195.46	508,653.00	2,123,848.46	-33.6%
Communications		5900	255,425.00	43,000.00	298,425.00	255,425.00	43,000.00	298,425.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,457,227.29	2,354,957.12	6,812,184.41	4,954,377.46	295,918.00	5,250,295.46	-22.9%

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	311,008.00	311,008.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	311,008.00	311,008.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	210,000.00	210,000.00	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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		7438	94,894.00	94,894.00	189,788.00	190,769.00	94,894.00	285,663.00	50.5%
Debt Service - Interest		7439	225,646.00	225,646.00	451,292.00	454,277.00	225,646.00	679,923.00	50.7%
Other Debt Service - Principal			320,540.00	320,540.00	641,080.00	645,046.00	530,540.00	1,175,586.00	83.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,337,894.17)	1,337,894.17	0.00	(1,544,911.00)	1,544,911.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(325,724.00)	0.00	(325,724.00)	(405,005.00)	0.00	(405,005.00)	24.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(1,663,618.17)	1,337,894.17	(325,724.00)	(1,949,916.00)	1,544,911.00	(405,005.00)	24.3%
<b>TOTAL, EXPENDITURES</b>			65,640,378.34	37,485,762.20	103,126,140.54	65,446,683.64	33,202,939.68	98,649,623.32	-4.3%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	2,085,111.00	0.00	2,085,111.00	2,249,353.00	0.00	2,249,353.00	7.9%
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	51,600.00	0.00	51,600.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,085,111.00	0.00	2,085,111.00	2,300,953.00	0.00	2,300,953.00	10.4%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(12,823,207.50)	12,823,207.50	0.00	(13,825,954.53)	13,825,954.53	0.00	0.0%
Contributions from Restricted Revenues		8990	530,393.00	(530,393.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(12,292,814.50)	12,292,814.50	0.00	(13,825,954.53)	13,825,954.53	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(10,207,703.50)	12,292,814.50	2,085,111.00	(11,525,001.53)	13,825,954.53	2,300,953.00	10.4%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	61,230,026.00	298,347.00	61,528,373.00	64,587,515.00	0.00	64,587,515.00	4.6%
2) Federal Revenue		8100-8299	41,269.00	10,965,455.79	11,006,724.79	0.00	6,789,075.70	6,789,075.70	-38.3%
3) Other State Revenue		8300-8599	9,961,124.00	7,561,025.15	17,522,149.15	10,183,177.00	7,902,981.00	18,086,158.00	3.2%
4) Other Local Revenue		8600-8799	1,351,627.36	5,208,794.83	6,560,422.19	1,108,324.31	4,684,935.00	5,793,259.31	-11.7%
5) TOTAL REVENUES			72,584,046.36	24,033,622.77	96,617,669.13	75,879,016.31	19,376,991.70	95,256,008.01	-1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		43,713,930.49	25,476,934.58	69,190,865.07	42,900,002.06	24,147,184.34	67,047,186.40	-3.1%
2) Instruction - Related Services	2000-2999		7,100,254.09	3,185,508.35	10,285,762.44	6,870,741.58	671,476.60	7,542,218.18	-26.7%
3) Pupil Services	3000-3999		4,629,959.06	5,124,707.22	9,754,666.28	4,270,369.23	4,676,146.83	8,946,516.06	-8.3%
4) Ancillary Services	4000-4999		319,636.93	405.27	320,042.20	338,438.34	0.00	338,438.34	5.7%
5) Community Services	5000-5999		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,999,782.56	1,394,377.02	5,394,159.58	4,648,128.22	1,596,892.52	6,245,020.74	15.8%
8) Plant Services	8000-8999	Except 7600-7699	5,551,275.21	1,983,289.76	7,534,564.97	5,768,958.21	1,580,699.39	7,349,657.60	-2.5%
9) Other Outgo	9000-9999		320,540.00	320,540.00	641,080.00	645,046.00	530,540.00	1,175,586.00	83.4%
10) TOTAL EXPENDITURES			65,640,378.34	37,485,762.20	103,126,140.54	65,446,683.64	33,202,939.68	98,649,623.32	-4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			6,943,668.02	(13,452,139.43)	(6,508,471.41)	10,432,332.67	(13,825,947.98)	(3,393,615.31)	-47.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,085,111.00	0.00	2,085,111.00	2,300,953.00	0.00	2,300,953.00	10.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,292,814.50)	12,292,814.50	0.00	(13,825,954.53)	13,825,954.53	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,207,703.50)	12,292,814.50	2,085,111.00	(11,525,001.53)	13,825,954.53	2,300,953.00	10.4%

July 1 Budget (Single Adoption)  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,264,035.48)	(1,159,324.93)	(4,423,360.41)	(1,092,668.86)	6.55	(1,092,662.31)	-75.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	17,037,808.86	3,811,359.60	20,849,168.46	13,773,773.38	2,652,034.67	16,425,808.05	-21.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			17,037,808.86	3,811,359.60	20,849,168.46	13,773,773.38	2,652,034.67	16,425,808.05	-21.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			17,037,808.86	3,811,359.60	20,849,168.46	13,773,773.38	2,652,034.67	16,425,808.05	-21.2%
e) Adjusted Beginning Balance (F1c + F1d)			13,773,773.38	2,652,034.67	16,425,808.05	12,681,104.52	2,652,041.22	15,333,145.74	-6.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Revolving Cash		9712	197,403.40	0.00	197,403.40	197,403.40	0.00	197,403.40	0.0%
Stores		9713	9,660.00	0.00	9,660.00	9,660.00	0.00	9,660.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,652,034.67	2,652,034.67	0.00	2,652,041.22	2,652,041.22	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	2,056,303.00	0.00	2,056,303.00	1,972,993.00	0.00	1,972,993.00	-4.1%
Other Assignments (by Resource/Object)									
2% Board Reserves	0000	9780				1,972,993.00		1,972,993.00	
2% Board Reserves	0000	9780	2,056,303.00		2,056,303.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,084,454.00	0.00	3,084,454.00	2,959,489.00	0.00	2,959,489.00	-4.1%
Unassigned/Unappropriated Amount		9790	8,400,952.98	0.00	8,400,952.98	7,516,559.12	0.00	7,516,559.12	-10.5%

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

Chico Unified  
 Butte County

04 61424 0000000  
 Form 01

Resource	Description	2012-13		2013-14	
		Estimated	Actuals	Budget	Budget
2430	Community Day Schools	392.46		392.46	
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00		0.75	
3200	ARRA: State Fiscal Stabilization Fund (11-12)	34,188.71		34,188.71	
4035	NCLB: Title II, Part A, Teacher Quality	0.00		0.44	
4201	NCLB: Title III, Immigrant Education Program	0.00		0.70	
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.00		0.83	
5640	Medi-Cal Billing Option	391,777.39		391,777.39	
5810	Other Restricted Federal	0.20		0.20	
6010	After School Education and Safety (ASES)	0.00		0.28	
6240	Healthy Start: Planning Grants and Operational Grants (11-12)	0.00		0.83	
6300	Lottery: Instructional Materials	155,949.26		155,949.26	
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	0.00		0.28	
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	88,023.20		88,023.95	
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	10,082.33		10,083.15	
7250	School Based Coordination Program (SBCP)	123,732.04		123,732.04	
7400	Quality Education Investment Act	0.00		0.26	
7810	Other Restricted State	2,499.36		2,499.36	
9010	Other Restricted Local	1,845,389.72		1,845,390.33	
Total, Restricted Balance		2,652,034.67		2,652,041.22	



# **2013-2014 ADOPTED BUDGET**

## **FUND 09**

# **INSPIRE CHARTER SCHOOL**







Model OB14-23 Fund 09-Inspire Combined

Fiscal Year 2013/14

Fund 09 Charter Sch Spec Rev 3412

Revenue	Description	Amount	Percentage of Sources
8000	Income	2,552,978.00	79.55%
8500	Oth State Revenue	229,495.00	7.15%
8600	Local Revenue	1,600.00	.05%
<b>Total Revenue</b>		<b>2,784,073.00</b>	<b>86.75%</b>
Expenditure	Description	Amount	Percentage of Sources
<b>1000 Certificated Salaries</b>			
1100	Teacher Salaries	1,084,261.84	33.78%
1300	Supvr & Admin Salaries	157,590.12	4.91%
1900	Other Certificated Salaries	11,779.00	.37%
<b>Total 1000</b>		<b>1,253,630.96</b>	<b>39.06%</b>
<b>2000 Classified Salaries</b>			
2100	Class Instructional Salaries	800.00	.02%
2400	Clerical-Tech-Office Salaries	82,250.00	2.56%
2900	Oth Class Salaries	110,915.00	3.46%
<b>Total 2000</b>		<b>193,965.00</b>	<b>6.04%</b>
<b>3000 Employee Benefits</b>			
3100	STRS	89,549.41	2.79%
3200	PERS	9,230.64	.29%
3300		26,380.56	.82%
3400	H&W Benefits	256,817.63	8.00%
3500	Unemployment	12,575.40	.39%
3600	Workers Comp	31,699.48	.99%
3800	PERS Reduction	1,296.03	.04%
<b>Total 3000</b>		<b>427,549.15</b>	<b>13.32%</b>
<b>4000 Books-Supplies</b>			
4100	Textbooks	19,750.00	.62%
4200	Books-Reference Material	9,750.00	.30%
4300	Materials-Supplies	52,325.00	1.63%
4400	NonCap Equip	48,140.00	1.50%
<b>Total 4000</b>		<b>129,965.00</b>	<b>4.05%</b>
<b>5000 Svc-Oth OP Exp</b>			
5200	Travel-Conferences	15,610.00	.49%
5300	Dues-Memberships	7,360.00	.23%
5400	Insurance	15,000.00	.47%
5600	Rent-Lease-Repair	11,476.00	.36%
5700	Direct Cost Transf	607,235.00	18.92%
5800	Prof-Consult Svc-Op Exp	45,600.00	1.42%
5900	Communications	4,233.00	.13%
<b>Total 5000</b>		<b>706,514.00</b>	<b>22.01%</b>
<b>6000 Capital Outlay</b>			
6400	Equipment	26,333.00	.82%
<b>Total 6000</b>		<b>26,333.00</b>	<b>.82%</b>
<b>7000 Other Outgo</b>			
7300	Indirect Costs	158,631.00	4.94%
<b>Total 7000</b>		<b>158,631.00</b>	<b>4.94%</b>
<b>Total Expenditure</b>		<b>2,896,588.11</b>	<b>90.25%</b>

Selection Grouped by Account Type, (C

001 - Chico Unified School

2)

ESCAPE ONLINE

Page 1 of 2

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Model OB14-23 Fund 09-Inspire Combined

Fiscal Year 2013/14

Fund 09 Charter Sch Spec Rev 3412

Starting Balance	425,280.00
+ Revenues	2,784,073.00
- Expenditures	2,896,588.11
- Budgeted Reserves & Fund Bal	.00
= Unappropriated Balance	312,764.89

Starting Balance	425,280.00
+ Total Revenues	2,784,073.00
= Total Sources	3,209,353.00

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	1,253,630.96	39.06%
2000	Classified Salaries	193,965.00	6.04%
3000	Employee Benefits	427,549.15	13.32%
4000	Books-Supplies	129,965.00	4.05%
5000	Svc-Oth OP Exp	706,514.00	22.01%
6000	Capital Outlay	26,333.00	.82%
7000	Other Outgo	158,631.00	4.94%
	- Total Expenditures	2,896,588.11	90.25%
	- Total Budgeted Reserves and Fund Balance	.00	.00%
	= Unappropriated Balance	312,764.89	9.75%

# **2013-2014 ADOPTED BUDGET**

## **FUND 13 CAFETERIA FUND**





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,548,709.00	4,253,060.00	19.8%
3) Other State Revenue		8300-8599	190,300.00	190,300.00	0.0%
4) Other Local Revenue		8600-8799	812,000.00	999,500.00	23.1%
5) TOTAL, REVENUES			4,551,009.00	5,442,860.00	19.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,623,387.53	1,795,052.92	10.6%
3) Employee Benefits		3000-3999	714,247.24	821,672.56	15.0%
4) Books and Supplies		4000-4999	1,687,700.00	1,895,000.00	12.3%
5) Services and Other Operating Expenditures		5000-5999	138,511.13	112,314.00	-18.9%
6) Capital Outlay		6000-6999	0.00	165,000.00	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	186,661.00	245,599.00	31.6%
9) TOTAL, EXPENDITURES			4,350,506.90	5,034,638.48	15.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200,502.10	408,221.52	103.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,502.10	408,221.52	~ 103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,646.30	769,148.40	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,646.30	769,148.40	35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,646.30	769,148.40	35.3%
2) Ending Balance, June 30 (E + F1e)			769,148.40	1,177,369.92	53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	769,148.40	1,163,048.52	51.2%
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	14,321.40	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,548,709.00	4,253,060.00	19.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,548,709.00	4,253,060.00	19.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	190,300.00	190,300.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			190,300.00	190,300.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	812,000.00	999,500.00	23.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			812,000.00	999,500.00	23.1%
<b>TOTAL, REVENUES</b>			4,551,009.00	5,442,860.00	19.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,407,503.45	1,579,168.84	12.2%
Classified Supervisors' and Administrators' Salaries		2300	147,019.08	147,019.08	0.0%
Clerical, Technical and Office Salaries		2400	68,865.00	68,865.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,623,387.53</b>	<b>1,795,052.92</b>	<b>10.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	135,514.22	157,271.43	16.1%
OASDI/Medicare/Alternative		3301-3302	120,295.78	133,888.38	11.3%
Health and Welfare Benefits		3401-3402	393,893.67	343,637.22	-12.8%
Unemployment Insurance		3501-3502	24,427.43	6,233.98	-74.5%
Workers' Compensation		3601-3602	40,116.14	43,672.98	8.9%
OPEB, Allocated		3701-3702	0.00	114,887.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	22,081.57	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>714,247.24</b>	<b>821,672.56</b>	<b>15.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,587,700.00	1,780,000.00	12.1%
Noncapitalized Equipment		4400	100,000.00	115,000.00	15.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,687,700.00</b>	<b>1,895,000.00</b>	<b>12.3%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	15,000.00	25.0%
Dues and Memberships		5300	700.00	1,000.00	42.9%
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	25,125.00	13,500.00	-46.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,686.13	28,814.00	-38.3%
Professional/Consulting Services and Operating Expenditures		5800	46,000.00	46,000.00	0.0%
Communications		5900	8,000.00	8,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>138,511.13</b>	<b>112,314.00</b>	<b>-18.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	165,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>165,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	186,661.00	245,599.00	31.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>186,661.00</b>	<b>245,599.00</b>	<b>31.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,350,506.90</b>	<b>5,034,638.48</b>	<b>15.7%</b>

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,548,709.00	4,253,060.00	19.8%
3) Other State Revenue		8300-8599	190,300.00	190,300.00	0.0%
4) Other Local Revenue		8600-8799	812,000.00	999,500.00	23.1%
<b>5) TOTAL, REVENUES</b>			<b>4,551,009.00</b>	<b>5,442,860.00</b>	<b>19.6%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,163,845.90	4,752,476.88	14.1%
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	36,562.60	New
7) General Administration	7000-7999		186,661.00	245,599.00	31.6%
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%
<b>10) TOTAL, EXPENDITURES</b>			<b>4,350,506.90</b>	<b>5,034,638.48</b>	<b>15.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>200,502.10</b>	<b>408,221.52</b>	<b>103.6%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,502.10	408,221.52	103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,646.30	769,148.40	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,646.30	769,148.40	35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,646.30	769,148.40	35.3%
2) Ending Balance, June 30 (E + F1e)			769,148.40	1,177,369.92	53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			769,148.40	1,163,048.52	51.2%
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	14,321.40	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13		2013-14
		Estimated	Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	769,148.40		1,163,048.52
Total, Restricted Balance		769,148.40		1,163,048.52



# **2013-2014 ADOPTED BUDGET**

## **FUND 14 DEFERRED MAINTENANCE**







Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	300.00	New
5) TOTAL, REVENUES			0.00	300.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	15,000.00	New
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	15,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	(14,700.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(14,700.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,862.07	85,862.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,862.07	85,862.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,862.07	85,862.07	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	85,862.07	71,162.07	-17.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	300.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	300.00	New
<b>TOTAL, REVENUES</b>			0.00	300.00	New

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	15,000.00	New
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	15,000.00	New
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	15,000.00	New

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	300.00	New
<b>5) TOTAL, REVENUES</b>			0.00	300.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	15,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			0.00	15,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(14,700.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	° (14,700.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,862.07	85,862.07	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,862.07	85,862.07	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,862.07	85,862.07	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	85,862.07	71,162.07	-17.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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



# **2013-2014 ADOPTED BUDGET**

## **FUND 21 BUILDING FUND**





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,900,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,920,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,500.00	1,156.00	-53.8%
6) Capital Outlay		6000-6999	16,993,248.00	1,528,221.10	-91.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,995,748.00	1,529,377.10	-91.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,075,748.00)	(1,529,377.10)	-89.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,075,748.00)	(1,529,377.10)	-89.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,605,125.10	1,529,377.10	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,605,125.10	1,529,377.10	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,605,125.10	1,529,377.10	-90.2%
2) Ending Balance, June 30 (E + F1e)			1,529,377.10	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,529,377.10	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	2,900,000.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,900,000.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,920,000.00	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	1,156.00	-53.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,500.00</b>	<b>1,156.00</b>	<b>-53.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	300,413.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,692,835.00	1,528,221.10	-90.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,993,248.00</b>	<b>1,528,221.10</b>	<b>-91.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,995,748.00</b>	<b>1,529,377.10</b>	<b>-91.0%</b>

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,900,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,920,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,995,748.00	1,529,377.10	-91.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,995,748.00	1,529,377.10	-91.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,075,748.00)	(1,529,377.10)	-89.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)  
Building Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,075,748.00)	(1,529,377.10)	-89.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,605,125.10	1,529,377.10	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,605,125.10	1,529,377.10	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,605,125.10	1,529,377.10	-90.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,529,377.10	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# **2013-2014 ADOPTED BUDGET**

## **FUND 25 CAPITAL FACILITIES**







July 1 Budget (Single Adoption)  
Capital Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	820,000.00	1,820,000.00	122.0%
5) TOTAL, REVENUES			820,000.00	1,820,000.00	122.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	344,881.23	351,848.65	2.0%
3) Employee Benefits		3000-3999	133,427.74	142,232.36	6.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500,000.00	195,000.00	-61.0%
6) Capital Outlay		6000-6999	0.00	1,697,599.00	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			978,308.97	2,386,680.01	144.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(158,308.97)	(566,680.01)	258.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	51,600.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(51,600.00)	New

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(158,308.97)	(618,280.01)	290.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,410,204.65	11,251,895.68	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,410,204.65	11,251,895.68	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,410,204.65	11,251,895.68	-1.4%
2) Ending Balance, June 30 (E + F1e)			11,251,895.68	10,633,615.67	-5.5%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,251,895.68	10,633,615.67	-5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	180,000.00	100,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	640,000.00	1,720,000.00	168.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>820,000.00</b>	<b>1,820,000.00</b>	<b>122.0%</b>
<b>TOTAL, REVENUES</b>			<b>820,000.00</b>	<b>1,820,000.00</b>	<b>122.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	308,746.90	314,040.12	1.7%
Clerical, Technical and Office Salaries		2400	36,134.33	37,808.53	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			344,881.23	351,848.65	2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,958.97	39,425.92	6.7%
OASDI/Medicare/Alternative		3301-3302	26,126.35	26,655.40	2.0%
Health and Welfare Benefits		3401-3402	53,155.82	58,177.60	9.4%
Unemployment Insurance		3501-3502	5,552.59	3,870.34	-30.3%
Workers' Compensation		3601-3602	8,397.87	8,567.51	2.0%
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	3,236.14	5,535.59	71.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			133,427.74	142,232.36	6.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500,000.00	195,000.00	-61.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>500,000.00</b>	<b>195,000.00</b>	<b>-61.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,697,599.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,697,599.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>978,308.97</b>	<b>2,386,680.01</b>	<b>144.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	51,600.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	51,600.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	(51,600.00)	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	820,000.00	1,820,000.00	122.0%
5) TOTAL, REVENUES			820,000.00	1,820,000.00	122.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		478,308.97	564,081.01	17.9%
8) Plant Services	8000-8999		500,000.00	1,822,599.00	264.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			978,308.97	2,386,680.01	144.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(158,308.97)	(566,680.01)	258.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	51,600.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(51,600.00)	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(158,308.97)	(618,280.01)	290.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,410,204.65	11,251,895.68	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,410,204.65	11,251,895.68	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,410,204.65	11,251,895.68	-1.4%
2) Ending Balance, June 30 (E + F1e)			11,251,895.68	10,633,615.67	-5.5%
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		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	11,251,895.68	10,633,615.67	-5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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



# **2013-2014 ADOPTED BUDGET**

## **FUND 35 COUNTY SCHOOL FACILITIES**





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	75,500.00	New
<b>5) TOTAL, REVENUES</b>			<b>0.00</b>	<b>75,500.00</b>	<b>New</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	214,098.66	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>214,098.66</b>	<b>0.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>(214,098.66)</b>	<b>75,500.00</b>	<b>-135.3%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(214,098.66)	75,500.00	-135.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,065,698.36	7,851,599.70	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,065,698.36	7,851,599.70	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,065,698.36	7,851,599.70	-2.7%
2) Ending Balance, June 30 (E + F1e)			7,851,599.70	7,927,099.70	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	68,000.00	New
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	7,851,599.70	7,859,099.70	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	68,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	7,500.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	75,500.00	New
<b>TOTAL, REVENUES</b>			0.00	75,500.00	New

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



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	214,098.66	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			214,098.66	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			214,098.66	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	75,500.00	New
5) TOTAL, REVENUES			0.00	75,500.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		214,098.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			214,098.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(214,098.66)	75,500.00	-135.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(214,098.66)	75,500.00	-135.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,065,698.36	7,851,599.70	-2.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,065,698.36	7,851,599.70	-2.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,065,698.36	7,851,599.70	-2.7%
2) Ending Balance, June 30 (E + F1e)					
			7,851,599.70	7,927,099.70	1.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	68,000.00	New
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	7,851,599.70	7,859,099.70	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Estimated Actuals</u>	<u>2013-14 Budget</u>
7710	State School Facilities Projects	0.00	68,000.00
Total, Restricted Balance		<u>0.00</u>	<u>68,000.00</u>

**2013-2014 ADOPTED BUDGET**

**FUND 40  
SPECIAL RESERVE FUND  
FOR CAPITAL OUTLAY  
PROJECTS**







Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,555,598.00	2,992,366.00	17.1%
<b>5) TOTAL, REVENUES</b>			<b>2,555,598.00</b>	<b>2,992,366.00</b>	<b>17.1%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,165.00	105,165.00	593.5%
6) Capital Outlay		6000-6999	676,207.00	676,207.00	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>691,372.00</b>	<b>781,372.00</b>	<b>13.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>1,864,226.00</b>	<b>2,210,994.00</b>	<b>18.6%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,085,111.00	2,249,353.00	7.9%
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(2,085,111.00)</b>	<b>(2,249,353.00)</b>	<b>7.9%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(220,885.00)	(38,359.00)	-82.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,264,318.34	1,043,433.34	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,264,318.34	1,043,433.34	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,264,318.34	1,043,433.34	-17.5%
2) Ending Balance, June 30 (E + F1e)			1,043,433.34	1,005,074.34	-3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,043,433.34	1,005,074.34	-3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,543,598.00	2,986,366.00	17.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	6,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,555,598.00</b>	<b>2,992,366.00</b>	<b>17.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,555,598.00</b>	<b>2,992,366.00</b>	<b>17.1%</b>

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,165.00	105,165.00	593.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,165.00</b>	<b>105,165.00</b>	<b>593.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	676,207.00	676,207.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>676,207.00</b>	<b>676,207.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>691,372.00</b>	<b>781,372.00</b>	<b>13.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	2,085,111.00	2,249,353.00	7.9%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,085,111.00</b>	<b>2,249,353.00</b>	<b>7.9%</b>

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(2,085,111.00)</b>	<b>(2,249,353.00)</b>	<b>7.9%</b>

July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,555,598.00	2,992,366.00	17.1%
5) TOTAL, REVENUES			2,555,598.00	2,992,366.00	17.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		691,372.00	781,372.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			691,372.00	781,372.00	13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,864,226.00	2,210,994.00	18.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,085,111.00	2,249,353.00	7.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,085,111.00)	(2,249,353.00)	7.9%



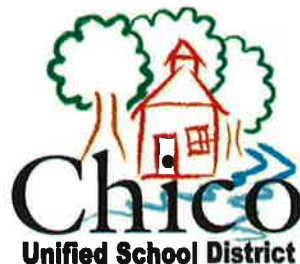
July 1 Budget (Single Adoption)  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(220,885.00)	(38,359.00)	-82.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,264,318.34	1,043,433.34	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,264,318.34	1,043,433.34	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,264,318.34	1,043,433.34	-17.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,043,433.34	1,005,074.34	-3.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,043,433.34	1,005,074.34	-3.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# **2013-2014 ADOPTED BUDGET**

## **FUND 51 BOND INTEREST AND REDEMPTION FUND**





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

July 1 Budget (Single Adoption)  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,594,155.49	5,594,155.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,594,155.49	5,594,155.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,594,155.49	5,594,155.49	0.0%
2) Ending Balance, June 30 (E + F1e)			5,594,155.49	5,594,155.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,594,155.49	5,594,155.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# **2013-2014 ADOPTED BUDGET**

## **FUND 56 DEBT SERVICE**







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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,555.71	249,555.71	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,555.71	249,555.71	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,555.71	249,555.71	0.0%
2) Ending Balance, June 30 (E + F1e)			249,555.71	249,555.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	249,555.71	249,555.71	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%

# **2013-2014 ADOPTED BUDGET**

## **FUND 67 SELF INSURANCE FUND (CLOSED OUT)**





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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	139.56	139.56	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139.56	139.56	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			139.56	139.56	0.0%
2) Ending Net Position, June 30 (E + F1e)			139.56	139.56	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	139.56	139.56	0.0%

# **2013-2014 ADOPTED BUDGET**

## **SUPPLEMENTAL WORKSHEETS**

- 1. Schedule of Average Daily Attendance**
- 2. Revenue Limit Summary**
- 3. Current Expense Formula/Minimum Classroom Compensation**
- 4. Indirect Cost Rate Worksheet**
- 5. Lottery Report**
- 6. Maintenance of Effort – NCLB**
- 7. Interfund Activities Schedule – Actuals**
- 8. Interfund Activities Schedule – Budget**
- 9. Criteria and Standards Review**







Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			7,360.80	7,354.76	7,354.76	7,354.76
a. Kindergarten	836.06	836.06				
b. Grades One through Three	2,403.51	2,403.51				
c. Grades Four through Six	2,387.50	2,387.50				
d. Grades Seven and Eight	1,689.34	1,689.34				
e. Opportunity Schools and Full-Day Opportunity Classes	31.25	31.25				
f. Home and Hospital	5.47	5.47				
g. Community Day School	7.67	7.67				
2. Special Education						
a. Special Day Class	302.81	302.81	302.81	302.81	302.81	302.81
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.55	2.55	2.55	2.55	2.55	2.55
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	7,666.16	7,666.16	7,666.16	7,660.12	7,660.12	7,660.12
<b>HIGH SCHOOL</b>						
4. General Education			3,789.52	3,843.29	3,843.29	3,843.29
a. Grades Nine through Twelve	3,378.03	3,378.03				
b. Continuation Education	196.78	196.78				
c. Opportunity Schools and Full-Day Opportunity Classes	27.12	27.12				
d. Home and Hospital	18.49	18.49				
e. Community Day School	169.10	169.10				
5. Special Education						
a. Special Day Class	6.27	6.27	6.27	6.27	6.27	6.27
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.46	0.46	0.46	0.46	0.46	0.46
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	14.41	14.41	14.41	14.41	14.41	14.41
6. TOTAL, HIGH SCHOOL	3,810.66	3,810.66	3,810.66	3,864.43	3,864.43	3,864.43
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	19.36	19.36	19.36	32.54	32.54	32.54
8. Special Education						
a. Special Day Class - Elementary	0.47	0.47	0.47	0.54	0.54	0.54
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	19.83	19.83	19.83	33.08	33.08	33.08
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,496.65	11,496.65	11,496.65	11,557.63	11,557.63	11,557.63
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,496.65	11,496.65	11,496.65	11,557.63	11,557.63	11,557.63
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	2.04					
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,508.62	6,720.62
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,720.62	6,826.62
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,720.62	6,826.62
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	51.47	52.28
c. Revenue Limit ADA	0033	11,496.65	11,557.63
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	77,856,348.50	79,503,781.01
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	19,199.50	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217		0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	77,875,548.00	79,503,781.01
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	60,531,105.95	64,400,447.73
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	996,560.00	187,067.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	139,935.00	161,425.00
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)	---	856,625.00	25,642.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	61,387,730.95	64,426,089.73

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	22,505,558.00	23,324,323.00
26. Miscellaneous Funds	0588		0.00
27. Community Redevelopment Funds	0589, 0721	248,871.00	708,729.00
28. Less: Charter Schools In-lieu Taxes	0595	3,143,750.00	3,051,082.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	19,610,679.00	20,981,970.00
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	41,777,051.95	43,444,119.73
b. Less: Education Protection Account (Object 8012)	0736		
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	41,777,051.95	43,444,119.73
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458		
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	707.05	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	707.05	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	41,777,759.00	43,444,119.73
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	41,777,759.00	

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	48,248,148.59	301	0.00	303	48,248,148.59	305	1,693,109.38		307	46,555,039.21	309
2000 - Classified Salaries	16,237,044.06	311	19,838.94	313	16,217,205.12	315	2,263,841.73		317	13,953,363.39	319
3000 - Employee Benefits (Excluding 3800)	24,144,331.63	321	1,887,919.53	323	22,256,412.10	325	1,377,600.91		327	20,878,811.19	329
4000 - Books, Supplies Equip Replace. (6500)	6,922,787.32	331	6,371.00	333	6,916,416.32	335	935,817.07		337	5,980,599.25	339
5000 - Services. . . & 7300 - Indirect Costs	6,486,460.41	341	0.00	343	6,486,460.41	345	502,591.89		347	5,983,868.52	349
<b>TOTAL</b>					<b>100,124,642.54</b>	<b>365</b>			<b>TOTAL</b>	<b>93,351,681.56</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	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	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			60,272,052.40
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			1,751,054.67
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			58,520,997.73
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			62.69%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.69%
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). . . . .	93,351,681.56
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	45,551,828.27	301	0.00	303	45,551,828.27	305	1,480,211.69		307	44,071,616.58	309
2000 - Classified Salaries	15,838,108.25	311	13,322.40	313	15,824,785.85	315	1,723,978.33		317	14,100,807.52	319
3000 - Employee Benefits (Excluding 3800)	23,943,604.35	321	2,684,390.08	323	21,259,214.27	325	1,106,207.23		327	20,153,007.04	329
4000 - Books, Supplies Equip Replace. (6500)	7,162,694.18	331	5,000.00	333	7,157,694.18	335	2,327,436.69		337	4,830,257.49	339
5000 - Services... & 7300 - Indirect Costs	4,845,290.46	341	0.00	343	4,845,290.46	345	523,895.00		347	4,321,395.46	349
TOTAL					94,638,813.03	365			TOTAL	87,477,084.09	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.			65.38%
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)	65.38%
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)	87,477,084.09
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) \_\_\_\_\_
- 2. Contracted general administrative positions not paid through payroll 2,798,470.36
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

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

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.26%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,448,800.59
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,579,078.75
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,825.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	246,628.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,319,332.46
9. Carry-Forward Adjustment (Part IV, Line F)	524,272.55
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,843,605.01

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,448,171.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,188,244.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,872,607.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	320,042.20
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	590,696.39
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	56,482.85
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,318,651.75
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,163,845.90
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	103,963,742.92

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

5.12%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2014-15 see [www.cde.ca.gov/fg/ac/lic](http://www.cde.ca.gov/fg/ac/lic))

(Line A10 divided by Line B18)

5.62%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>5,319,332.46</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>756,603.96</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.34%) times Part III, Line B18); zero if negative	<u>524,272.55</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.61%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>524,272.55</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>524,272.55</u>

Approved indirect cost rate: 5.34%  
Highest rate used in any program: 6.61%

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3550	90,314.00	4,516.00	5.00%
01	4035	1,456,325.27	82,154.00	5.64%
01	4124	1,541,923.00	77,174.00	5.01%
01	4201	53,488.90	1,201.00	2.25%
01	4203	133,006.00	2,997.00	2.25%
01	5810	1,180,752.80	78,099.00	6.61%
01	6010	1,059,448.00	53,543.00	5.05%
01	6500	15,249,211.84	820,321.00	5.38%
01	6690	150,874.32	3,347.00	2.22%
01	7090	1,284,170.30	68,468.00	5.33%
01	7091	489,344.00	18,489.17	3.78%
01	7220	69,811.00	3,650.00	5.23%
01	7230	1,118,542.81	59,730.00	5.34%
01	7240	1,202,338.11	64,205.00	5.34%
13	5310	4,163,845.90	186,661.00	4.48%

July 1 Budget (Single Adoption)  
2012-13 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	226,769.37		169,622.16	396,391.53
2. State Lottery Revenue	8560	1,515,914.00		371,199.00	1,887,113.00
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)		1,742,683.37	0.00	540,821.16	2,283,504.53
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	472,995.38			472,995.38
2. Classified Salaries	2000-2999	588,559.19			588,559.19
3. Employee Benefits	3000-3999	293,085.21			293,085.21
4. Books and Supplies	4000-4999	0.00		365,199.00	365,199.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			6,000.00	6,000.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,354,639.78	0.00	371,199.00	1,725,838.78
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	388,043.59	0.00	169,622.16	557,665.75
<b>D. COMMENTS:</b>					
Restricted Lottery was used to purchase classroom software, Illuminate.					

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

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

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	105,911,821.48
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	9,863,491.70
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	5,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	12,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	641,080.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	194,674.25
9. PERS Reduction	All	All	3801-3802	136,698.86
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)				989,953.11
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				95,058,376.67
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				95,058,376.67

<b>Section II - Expenditures Per ADA</b>		<b>2012-13 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		11,476.82
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		11,476.82
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		11,476.82
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,282.64
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	90,711,709.10	7,767.03
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)	90,711,709.10	7,767.03
B. Required effort (Line A.2 times 90%)	81,640,538.19	6,990.33
C. Current year expenditures (Line I.G and Line II.F)	95,058,376.67	8,282.64
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2] 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)	95,058,376.67	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,282.64
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%

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	(521,147.13)	0.00	(325,724.00)				
Other Sources/Uses Detail					2,085,111.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	474,461.00	0.00	139,063.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	46,686.13	0.00	186,661.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	2,085,111.00		
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								
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								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>521,147.13</b>	<b>(521,147.13)</b>	<b>325,724.00</b>	<b>(325,724.00)</b>	<b>2,085,111.00</b>	<b>2,085,111.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
<b>01 GENERAL FUND</b>								
Expenditure Detail	0.00	(636,049.00)	0.00	(405,005.00)				
Other Sources/Uses Detail					2,300,953.00	0.00		
Fund Reconciliation								
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	607,235.00	0.00	159,406.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	28,814.00	0.00	245,599.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>15 PUPIL TRANSPORTATION EQUIPMENT FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>18 SCHOOL BUS EMISSIONS REDUCTION FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>19 FOUNDATION SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
<b>20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>21 BUILDING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>25 CAPITAL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	51,600.00		
Fund Reconciliation								
<b>30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>35 COUNTY SCHOOL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,249,353.00		
Fund Reconciliation								
<b>49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>51 BOND INTEREST AND REDEMPTION FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>53 TAX OVERRIDE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>56 DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>57 FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
<b>61 CAFETERIA ENTERPRISE FUND</b>								
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								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>636,049.00</b>	<b>(636,049.00)</b>	<b>405,005.00</b>	<b>(405,005.00)</b>	<b>2,300,953.00</b>	<b>2,300,953.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	11,480.00	11,439.72	0.4%	Met
Second Prior Year (2011-12)	11,355.00	11,365.61	N/A	Met
First Prior Year (2012-13)	11,314.91	11,496.65	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	11,557.63			

**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)		11,881	11,881	0.0%	Met
Second Prior Year (2011-12)		11,880	11,880	0.0%	Met
First Prior Year (2012-13)		11,872	12,022	N/A	Met
Budget Year (2013-14)		12,072			

**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)	11,608	11,881	97.7%
Second Prior Year (2011-12)	11,368	11,880	95.7%
First Prior Year (2012-13)	11,477	12,022	95.5%
		Historical Average Ratio:	96.3%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	11,525	12,072	95.5%	Met
1st Subsequent Year (2014-15)	11,549	12,098	95.5%	Met
2nd Subsequent Year (2015-16)	11,585	12,136	95.5%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,720.62	6,826.62	6,949.62	7,102.62
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,223.80	5,529.77	5,629.40	5,753.34
d. Prior Year Funded BRL per ADA		5,223.80	5,529.77	5,629.40
e. Difference (Step 1c minus Step 1d)		305.97	99.63	123.94
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	1.80%	2.20%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	11,496.65	11,557.63	11,582.42	11,618.50
b. Prior Year Revenue Limit (Funded) ADA		11,496.65	11,557.63	11,582.42
c. Difference (Step 2a minus Step 2b)		60.98	24.79	36.08
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.53%	0.21%	0.31%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		6.39%	2.01%	2.51%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>5.39% to 7.39%</b>	<b>1.01% to 3.01%</b>	<b>1.51% to 3.51%</b>

**4A2. Alternate Revenue Limit Standard - Basic Aid**

**DATA ENTRY:** If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)**

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	22,754,429.00	24,033,052.00	24,033,052.00	24,033,052.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**4A3. Alternate Revenue Limit Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	64,532,188.00	67,477,172.00	68,764,752.00	70,402,983.00
District's Projected Change in Revenue Limit:		4.56%	1.91%	2.38%
Revenue Limit Standard:		5.39% to 7.39%	1.01% to 3.01%	1.51% to 3.51%
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)

For the first time in several years it is anticipated that both COLA and deficit reduction are funded



**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)	53,461,840.63	59,005,172.13	90.6%
Second Prior Year (2011-12)	59,174,314.53	64,049,327.91	92.4%
First Prior Year (2012-13)	60,958,680.98	65,640,378.34	92.9%
	Historical Average Ratio:		92.0%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>89.0% to 95.0%</b>	<b>89.0% to 95.0%</b>	<b>89.0% to 95.0%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	60,411,774.66	65,446,683.64	92.3%	Met
1st Subsequent Year (2014-15)	61,159,063.00	66,939,323.00	91.4%	Met
2nd Subsequent Year (2015-16)	62,647,549.00	68,577,809.00	91.4%	Met

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

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

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

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	6.39%	2.01%	2.51%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.61% to 16.39%	-7.99% to 12.01%	-7.49% to 12.51%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.39% to 11.39%	-2.99% to 7.01%	-2.49% to 7.51%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2012-13)	11,006,724.79		
Budget Year (2013-14)	6,789,075.70	-38.32%	Yes
1st Subsequent Year (2014-15)	6,500,000.00	-4.26%	Yes
2nd Subsequent Year (2015-16)	6,500,000.00	0.00%	No

**Explanation:**  
(required if Yes)

Carryover amounts are included in 2012-13 Estimated Actuals

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2012-13)	17,522,149.15		
Budget Year (2013-14)	18,086,158.00	3.22%	No
1st Subsequent Year (2014-15)	18,083,177.00	-0.02%	No
2nd Subsequent Year (2015-16)	18,083,177.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2012-13)	6,560,422.19		
Budget Year (2013-14)	5,793,259.31	-11.69%	Yes
1st Subsequent Year (2014-15)	5,453,324.00	-5.87%	Yes
2nd Subsequent Year (2015-16)	5,398,324.00	-1.01%	No

**Explanation:**  
(required if Yes)

Carryover amounts are included in 2012-13 Estimated Actuals. Local Revenue changes due to donations from year to year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2012-13)	6,922,787.32		
Budget Year (2013-14)	7,162,694.18	3.47%	No
1st Subsequent Year (2014-15)	4,685,402.00	-34.59%	Yes
2nd Subsequent Year (2015-16)	4,685,402.00	0.00%	No

**Explanation:**  
(required if Yes)

Categorical budgets for 13-14 have allocation lumped into 4300. Budgets will be redistributed at Revised. Carryover amounts are included in 2012-13.

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

First Prior Year (2012-13)  
Budget Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

6,812,184.41		
5,250,295.46	-22.93%	Yes
5,509,377.00	4.93%	No
5,659,377.00	2.72%	No

**Explanation:**  
(required if Yes)

Carryover amounts are included in 2012-13 Estimated Actuals

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

35,089,296.13		
30,668,493.01	-12.60%	Not Met
30,036,501.00	-2.06%	Met
29,981,501.00	-0.18%	Met

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

First Prior Year (2012-13)  
Budget Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

13,734,971.73		
12,412,989.64	-9.62%	Not Met
10,194,779.00	-17.87%	Not Met
10,344,779.00	1.47%	Met

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

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

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

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

Carryover amounts are included in 2012-13 Estimated Actuals

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

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

Carryover amounts are included in 2012-13 Estimated Actuals. Local Revenue changes due to donations from year to year.

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

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

Categorical budgets for 13-14 have allocation lumped into 4300. Budgets will be redistributed at Revised. Carryover amounts are included in 2012-13.

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

Carryover amounts are included in 2012-13 Estimated Actuals

**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? Yes
- 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)	98,649,623.32			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	98,649,623.32	986,496.23	1,897,239.39	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,989,131.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	15,780,908.56		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		3,047,780.00	3,084,454.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		11,219,627.19	8,400,952.98
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(5.07)	(1.47)	0.00
f. Available Reserves (Lines 1a through 1e)	18,770,034.49	14,267,405.72	11,485,406.98
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	99,637,699.74	101,989,408.03	103,126,140.54
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)	99,637,699.74	101,989,408.03	103,126,140.54
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	18.8%	14.0%	11.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.3%</b>	<b>4.7%</b>	<b>3.7%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	6,388,006.92	59,090,664.85	N/A	Met
Second Prior Year (2011-12)	(2,802,107.75)	64,049,327.91	4.4%	Met
First Prior Year (2012-13)	(3,264,035.48)	65,640,378.34	5.0%	Not Met
Budget Year (2013-14) (Information only)	(1,092,668.86)	65,446,683.64		

**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)

Due to continued inadequate State Funding the district has been deficit spending. It is anticipated that through the growth in State revenue and new dollars coming to schools deficit spending will be reduced and eliminated in the coming years.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2010-11)	11,397,922.00	13,623,902.69	N/A	Met
Second Prior Year (2011-12)	20,011,919.00	19,839,912.30	0.9%	Met
First Prior Year (2012-13)	16,893,373.61	17,037,806.86	N/A	Met
Budget Year (2013-14) (Information only)	13,773,773.38			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	11,525	11,549	11,585
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	98,649,623.32	97,971,709.00	99,610,192.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	98,649,623.32	97,971,709.00	99,610,192.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,959,488.70	2,939,151.27	2,988,305.76
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,959,488.70	2,939,151.27	2,988,305.76

**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)	2,959,489.00	2,939,151.00	2,988,306.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,516,559.12	8,283,781.00	6,656,955.00
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		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,476,048.12	11,222,932.00	9,645,261.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.62%	11.46%	9.68%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,959,488.70</b>	<b>2,939,151.27</b>	<b>2,988,305.76</b>
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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2012-13)	(12,823,207.50)			
Budget Year (2013-14)	(13,825,954.53)	1,002,747.03	7.8%	Met
1st Subsequent Year (2014-15)	(13,950,737.00)	124,782.47	0.9%	Met
2nd Subsequent Year (2015-16)	(13,950,737.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2012-13)	2,085,111.00			
Budget Year (2013-14)	2,300,953.00	215,842.00	10.4%	Not Met
1st Subsequent Year (2014-15)	2,300,953.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	2,300,953.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

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

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)

RDA dollars increased slightly

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

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

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

- 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	12	General Fund	General Fund	456,284
Certificates of Participation	4	General Fund	General Fund	1,390,829
General Obligation Bonds	15	Fund 51	Fund 51	51,295,000
Supp Early Retirement Program	3	General Fund	General Fund	1,169,688
State School Building Loans				
Compensated Absences				

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


Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	47,667	67,667	47,667	47,667
Certificates of Participation	294,995	302,252	328,585	328,585
General Obligation Bonds	4,111,525	4,227,063	4,358,100	4,493,199
Supp Early Retirement Program	694,442	272,672	272,672	272,672
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):


Total Annual Payments: 5,148,629 4,869,654 5,007,024 5,142,123

Has total annual payment increased over prior year (2012-13)? No No No No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	21,053,366.00
b. OPEB unfunded actuarial accrued liability (UAAL)	21,053,366.00
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	2,389,128.00	2,389,128.00	2,389,128.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,790,840.46	2,790,840.46	2,790,840.46
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,790,840.46	2,790,840.46	2,790,840.46
d. Number of retirees receiving OPEB benefits	248	248	248

**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)

No
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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:

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


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)

**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	572.0	572.0	572.0	572.0

**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.

Salary and Benefits are not settled for 2012-13 nor 2013-14

**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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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

427,389
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7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
6,732,384	6,900,694	7,073,211
99.0%	99.0%	96.9%
5.6%	5.0%	5.0%

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
713,086	713,086	713,086
1.5%	0.0%	0.0%

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

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

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

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

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

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**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	448.4	448.4	448.4	448.4

**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.

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.

Salary and Benefits are not settled for 2013-14

**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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	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
4,336,464	4,444,876	4,555,997
99.0%	99.0%	99.0%
5.6%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
130,346	130,346	130,346
0.0%	0.0%	0.0%

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

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

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	44.0	44.0	44.0	44.0

**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**



# **2013-2014 ADOPTED BUDGET**

## **CASH FLOW PROJECTIONS**







Chico Unified School District  
2013-14 Cash Flow Analysis - Original Budget

	Estimated July	Estimated Aug	Estimated Sept	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated March	Estimated April	Estimated May	Estimated June	Accruals	Total	2013-14 Original Budget
<b>A. BEGINNING CASH</b>	<b>(760,305)</b>	1,391,359	1,539,023	(843,260)	(1,225,714)	(3,131,571)	9,032,165	9,818,130	7,104,398	8,202,427	11,243,538	7,304,766			
<b>B. RECEIPTS</b>															
Revenue Limit															
State Aid	1,651,113	1,651,113	2,972,004	2,972,004	2,972,004	2,972,004	2,972,004	2,176,167	1,443,073	954,343	442,498	0	9,843,937	33,022,266	33,022,266
EPA	0	0	2,645,820	0	0	2,645,820	0	0	2,645,820	0	0	2,645,820	0	10,583,279	10,583,279
Property Tax	453,876	307	0	2,338,659	124,604	13,836,882	0	15,173	0	6,152,179	0	1,452,822	(341,452)	24,033,052	24,033,052
In-Lieu	(183,065)	(366,130)	(244,087)	(244,087)	(244,087)	(244,087)	(244,087)	(244,087)	(342,331)	(146,380)	(183,012)	(193,193)	(172,387)	(3,051,017)	(3,051,082)
Federal Revenues	0	0	0	0	68,358	594,100	1,352,049	0	646,152	104,062	0	910,686	3,113,670	6,789,076	6,789,076
Other State Sources	226,100	714,699	972,612	2,353,993	1,998,139	928,025	1,807,090	1,435,476	1,731,722	981,652	1,067,256	431,488	3,437,905	18,086,158	18,086,158
Other Local Revenues	11,076	46,216	41,882	1,315,977	305,027	393,152	505,373	438,895	1,365,175	506,462	365,844	463,181	35,000	5,793,259	5,793,259
<b>TOTAL RECEIPTS</b>	<b>2,159,100</b>	<b>2,046,205</b>	<b>6,388,232</b>	<b>8,736,547</b>	<b>5,224,045</b>	<b>21,125,896</b>	<b>6,392,430</b>	<b>3,821,625</b>	<b>7,489,611</b>	<b>8,552,319</b>	<b>1,692,586</b>	<b>5,710,803</b>	<b>15,916,673</b>	<b>95,256,073</b>	<b>95,256,008</b>
<b>C. DISBURSEMENTS</b>															
Salaries & Benefits	(1,528,842)	(7,243,774)	(8,536,967)	(9,721,285)	(7,831,982)	(7,831,981)	(6,783,935)	(6,232,725)	(5,946,794)	(5,020,388)	(6,115,368)	(6,115,368)	(6,556,644)	(85,466,052)	(85,466,052)
Operating Expenditures	(772,728)	(90,760)	(233,549)	(400,846)	(578,011)	(1,130,179)	(620,445)	(302,633)	(444,788)	(490,820)	(666,468)	(666,468)	0	(6,397,694)	(13,183,571)
Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	<b>(2,301,570)</b>	<b>(7,334,534)</b>	<b>(8,770,516)</b>	<b>(10,122,132)</b>	<b>(8,409,994)</b>	<b>(8,962,160)</b>	<b>(7,404,379)</b>	<b>(6,535,358)</b>	<b>(6,391,581)</b>	<b>(5,511,208)</b>	<b>(6,781,835)</b>	<b>(6,781,835)</b>	<b>(6,556,644)</b>	<b>(91,863,746)</b>	<b>(98,649,623)</b>
<b>D. OTHER FINANCING</b>															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,150,477	0	0	0	1,150,477	0	0	2,300,953	2,300,953
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,150,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,150,477</b>	<b>0</b>	<b>0</b>	<b>2,300,953</b>	<b>2,300,953</b>
<b>CHANGE IN FUND BALANCE</b>															<b>(1,092,662)</b>
<b>PY PRIOR YEAR</b>															
Accounts Receivable															
State Aid - PY	7,387,972	2,922,830	0	0	0	0	0	0	0	0	0	0	0	10,310,802	10,310,802
Federal A/R	0	2,005,682	0	0	1,115,177	0	647,439	0	0	0	0	0	0	3,768,297	3,768,297
Other State A/R	2,170,123	859,342	0	1,003,132	106,530	0	0	0	0	0	0	0	0	4,139,127	4,139,127
Other Local A/R	58,385	0	0	0	58,385	0	0	0	0	0	0	0	0	116,769	116,769
Accounts Payable															
Prior Year Corrections	(889,394)	(351,862)	0	0	0	0	0	0	0	0	0	0	0	(1,241,256)	(1,241,256)
Salaries & Benefits	(6,432,951)	0	0	0	0	0	0	0	0	0	0	0	0	(6,432,951)	(6,432,951)
Operating A/P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL PRIOR YEAR</b>	<b>2,294,135</b>	<b>5,435,992</b>	<b>0</b>	<b>1,003,132</b>	<b>1,280,091</b>	<b>0</b>	<b>647,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,660,788</b>	<b>10,660,788</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>2,151,664</b>	<b>147,664</b>	<b>(2,382,283)</b>	<b>(382,453)</b>	<b>(1,905,858)</b>	<b>12,163,736</b>	<b>785,966</b>	<b>(2,713,732)</b>	<b>1,098,029</b>	<b>3,041,111</b>	<b>(3,938,773)</b>	<b>(1,071,032)</b>	<b>9,360,030</b>	<b>16,354,068</b>	
<b>F. ENDING CASH (A + E)</b>	<b>1,391,359</b>	<b>1,539,023</b>	<b>(843,260)</b>	<b>(1,225,714)</b>	<b>(3,131,571)</b>	<b>9,032,165</b>	<b>9,818,130</b>	<b>7,104,398</b>	<b>8,202,427</b>	<b>11,243,538</b>	<b>7,304,766</b>	<b>6,233,734</b>	<b>9,360,030</b>	<b>16,354,068</b>	
Auditors Ending Cash Variance	1,391,359	1,539,023	(843,260)	(1,225,714)	(3,131,571)	9,032,165	9,818,130	7,104,398	8,202,427	11,243,538	7,304,766	6,233,734			

