

Chico Unified School District

2013-2014 ANNUAL BUDGET

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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.

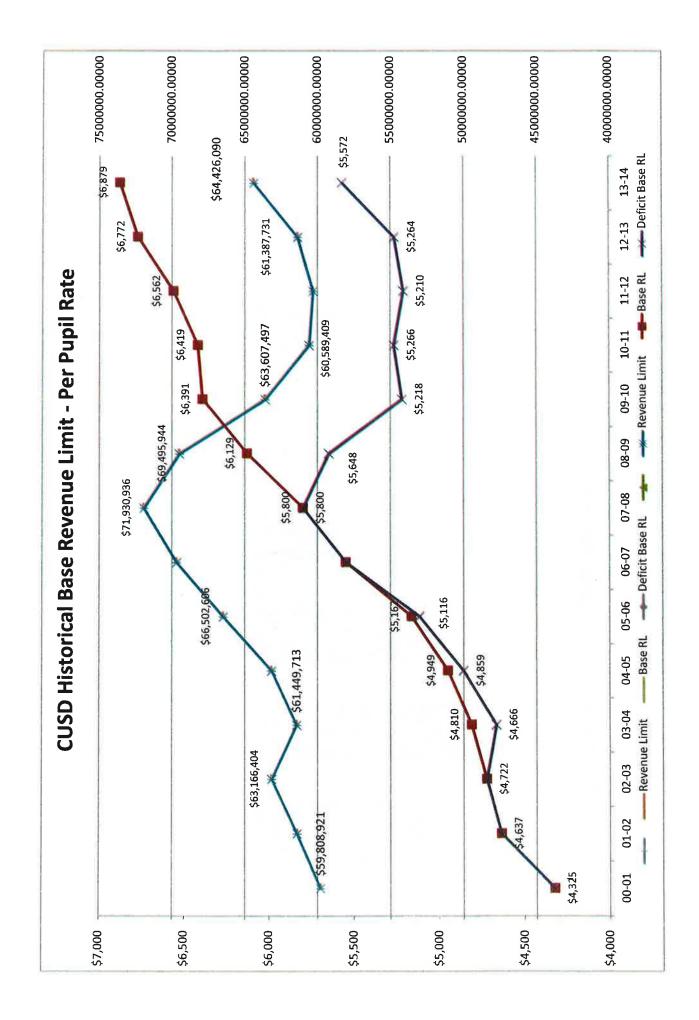
It can be expected that the budget will be revised over the course of the summer and that new estimates will be prepared before the start of school.

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.

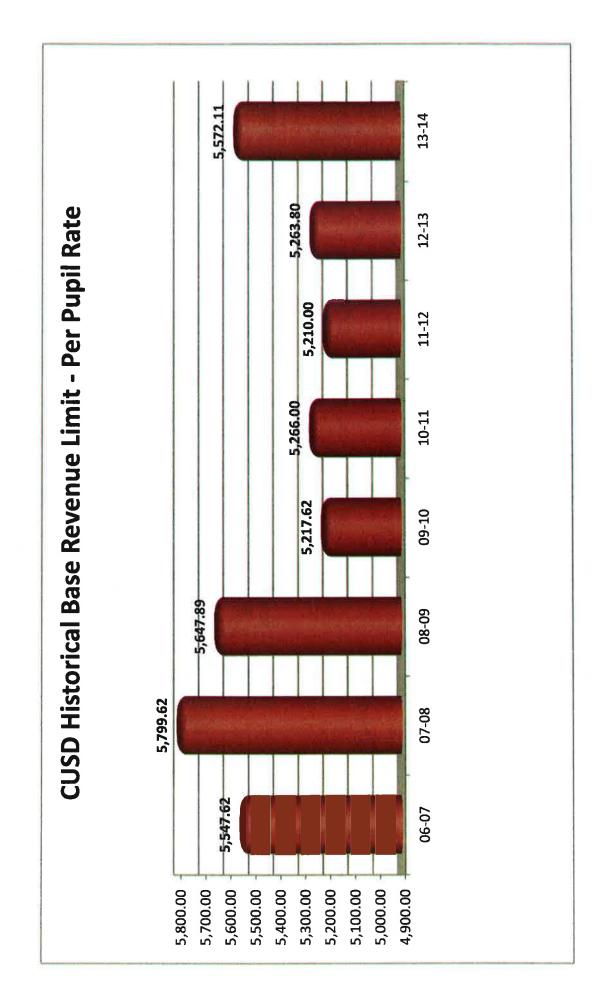
2013-2014 ADOPTED BUDGET

CHARTS DATA STATISTICS

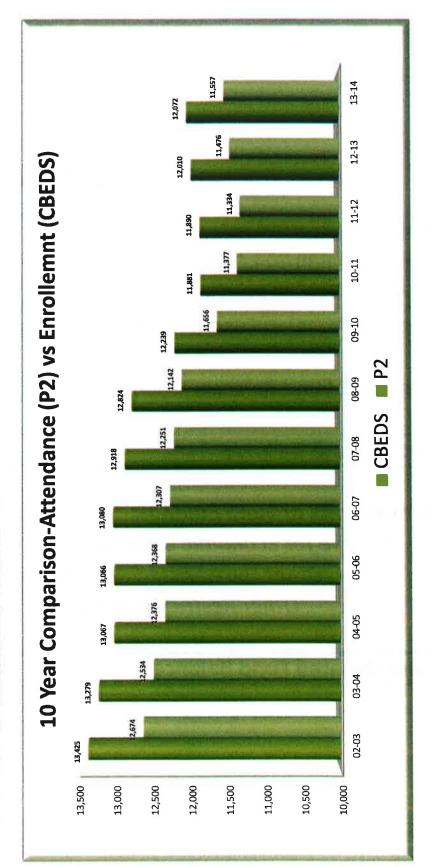




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02-03 $13,425$ $12,674$ $94.41%$ $03-04$ $13,279$ $12,674$ $94.41%$ -141 $03-04$ $13,067$ $12,534$ $94.39%$ -141 $04-05$ $13,067$ $12,376$ $94.16%$ -7 $05-06$ $13,066$ $12,368$ $94.66%$ -7 $06-07$ $13,080$ $12,307$ $94.09%$ -61 $07-08$ $12,918$ $12,251$ $94.09%$ -61 $07-08$ $12,918$ $12,251$ $94.68%$ -109 $07-08$ $12,918$ $12,251$ $94.68%$ -109 $07-08$ $12,918$ $12,251$ $94.68%$ -109 $07-08$ $12,918$ $12,142$ $94.68%$ -109 $08-09$ $12,824$ $12,142$ $94.68%$ -109 $09-10$ $12,239$ $11,656$ $95.24%$ -486 $10-11$ $11,377$ $95.76%$ -43 $11-12$ $11,374$ $95.32%$ -43 $12-13$ $12,010$ $11,476$ $95.55%$ 142 $13-14$ $12,072$ $11,557$ $95.73%$ 81		CBEDS	P2	% of CBEDS	Change
13,279 12,534 94.39% 13,067 12,376 94.71% 13,066 12,368 94.66% 13,066 12,368 94.66% 13,080 12,367 94.09% 13,080 12,367 94.09% 13,080 12,307 94.09% 13,080 12,307 94.68% 12,918 12,142 94.68% 12,824 12,142 94.68% 12,823 11,656 95.24% 11,881 11,377 95.32% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	02-03	13,425	12,674	94.41%	
13,067 12,376 94.71% 13,066 12,368 94.66% 13,080 12,307 94.66% 13,080 12,307 94.09% 12,918 12,307 94.66% 12,918 12,142 94.66% 12,824 12,142 94.68% 12,824 12,142 94.68% 12,239 11,656 95.24% 11,881 11,377 95.76% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	03-04	13,279	12,534	94.39%	-141
13,066 12,368 94.66% 13,080 12,307 94.09% 12,918 12,307 94.09% 12,918 12,251 94.68% 12,918 12,142 94.68% 12,824 12,142 94.68% 12,823 11,656 95.24% 11,881 11,377 95.76% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	04-05	13,067	12,376	94.71%	-158
13,080 12,307 94.09% 12,918 12,251 94.84% 12,918 12,251 94.84% 12,824 12,142 94.68% 12,823 11,656 95.24% 11,881 11,377 95.76% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	05-06	13,066	12,368	94.66%	2-
12,918 12,251 94.84% 12,824 12,142 94.68% 12,829 11,656 95.24% 11,881 11,377 95.76% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	06-07	13,080	12,307	94.09%	-61
12,824 12,142 94.68% 12,239 11,656 95.24% 11,881 11,377 95.76% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	07-08	12,918	12,251	94.84%	-56
12,239 11,656 95.24% 11,881 11,377 95.76% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	08-09	12,824	12,142	94.68%	-109
11,881 11,377 95.76% 11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	09-10	12,239	11,656	95.24%	-486
11,890 11,334 95.32% 12,010 11,476 95.55% 12,072 11,557 95.73%	10-11	11,881	11,377	95.76%	-279
12,010 11,476 95.55% 12,072 11,557 95.73%	11-12	11,890	11,334	95.32%	43
12,072 11,557 95.73%	12-13	12,010	11,476	95.55%	142
	13-14	12,072	11,557	95.73%	81



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Projected Unrestricted General Fund Balance 2013-14

Undesignated Fund Balance	\$7,516,559
Other Restricted Reserves	\$1,972,993
Other Unrestricted Reserves	\$232,062
Reserve for Economic Uncertainties	\$2,959,489
Components of Fund Balance:	
Ending Fund Balance	\$12,681,104
Beginning Fund Balance	\$13,773,773
Net (Decrease) in Fund Balance	(\$1,092,669)
Contributions to Restricted Programs	(\$13,825,955)
Total Expenditures/Transfers Out	(\$65,446,684)
Total Revenue/Transfers In	\$78,179,969

Historical Review of Fund Balance

Fiscal	Total	Total		
Year	Income	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
60-80	\$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	d Budget 2013-2	014	
Description	Unrestricted	Restricted	Total General Fund
Revenue			
Revenue Limit	\$64,587,515	\$0 \$1	\$64,587,515
Federal Revenues	50	56,789,076	\$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
Total Revenue	\$75,879,016	\$19,376,992	\$95,256,008
Expenditures			
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)
Total Expenditures	\$65,446,684	\$33,202,940	\$98,649,623
Tathang Tennefaer			
	¢7 200 052	ç	¢7 300 063
I ransfers in	555,005,2¢	0	cceloncize
Transfers Out	D¢	Ŋ¢	
Other Uses		440 001 0FF	D 9
All Other Contributions to Restricted Programs	(\$13,825,955)	513,825,95	0¢
Total Transfers	(\$11,525,002)	\$13,825,955	\$2,300,953
Net Increase/(Decrease) in Fund Balance	(\$1,092,669)	\$7	(\$1,092,662)
Beginning Balance	\$13,773,773	\$2,652,035	\$16,425,808
Endine Balance	\$12,681,105	\$2,652,042	\$15,333,146
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
Unappropriated Fund Balance	\$7,516,559	\$0	\$7,516,559

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

Proposed Budget MYP Summary -	2013-14	2014-15	2015-16
Adjusted for "No Growth"	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	(\$98,649,623)	(\$99,690,060)	(\$101,328,546)
Net (Decrease) in Fund Balance	(\$1,616,430)	(\$132,241)	(\$179,235)
Beginning Fund Balance	\$16,425,806	\$14,809,376	\$14,677,134
Ending Fund Balance	\$14,809,376	\$14,677,134	\$14,497,899
Components of Fund Balance:			
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
Undesignated Fund Balance	\$8,965,782	\$8,853,879	\$8,625,489
Additional 2% Reserve per Board Policy	\$1,972,993	\$1,959,434	\$1,992,204
Undesignated Fund Balance with 5% Reserve for EU per Board Policy	\$6,992,790	\$6,894,445	\$6,633,285

MULTY-YEAR PROJECTION

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MULTY-YEAR PROJECTION								
		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
REVENUES			Washington			1-1201-5		R. S.
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
TOTAL REVENUES		96,617,669	95,256,008	1,875,762	661,256	97,780,633	1,591,492	99,372,126
EXPENDITURES						an said		
Certificated Salaries	1000-1999	48,248,149	45,551,828	1,017,723	1 797,999 1	46,786,951	713,086	47,600,037
Classified Salaries	2000-2999	16,237,044	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	6,912,990
Services, Other Operating Expenses	5000-5999	6,812,186	5,250,295	2,084,630	259,082	5,457,859	150,000	5,607,659
Capitol Outlay	6000-6999	311,008	0	0	0	Ó.	O	0
	7299		and the little					
Other Outgo	7400-7499	641,080	1,175,588	(228,289)	(206,034)	969,552	0	969,552
Prect Support/Indirect Costs	7300-7399	(325,724)	(405,005)	(257,202)	112,119	(309,204)	0	(309;204
OTAL EXPENDITURES		103,126,143	98,649,623	530,092	(677,918)	99,690,060	1,638,486	101,328,546
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(6,508,473)	(3,383,615)	1,345,669	1,339,174 <u>}</u>	(1,908,426)	4 6,994)	(1,956,420)
THER FINANCING SOURCES/USES			Investment				Concerned in	Max 10 d
Interfund Transfers								a shellow
a) In	8910-8929	2,085,111	2,300,953	0	01	2.300,953	0	2,300,953
b) Out	7610-7629	0	0	0	0	0	0	0
Other Sources/Uses						12.2		
a) Sources	8930-8979	0	0		0	1006.85	0	0
b) Uses	7630-7699	0	0	(4 857 000)	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	(1,657,923)	0	0	1 01	9 () () () () () () () () () (
TOTAL OTHER FINANCING SOURCES/USE	S	2,085,111	2,300,953	(1,657,923)	0	2,300,953	1	2:300,953
ET INCREASE (DECREASE) IN FUND BALANCE		(4, 423, 362)	(1,092,562)	(312,253)	1,339,174	391,527	(46,994)	344.633
Beginning Fund Balance Restatemen		20,849,168	16,425,806			16,333,143		16,724,670
Audited Beginning Balance	11.5	20,849,168	16,425,806			15,333,143		16:724,670
Ending Fund Balance		16,425,806	15,333,143			15.724,670		16,069,203
Components of Fund Balance:								
a)Nonspendable Revolving Ca	ish	25,000	25,000			25.000		25,000
Sto	res	197,403	197,403			197,403		197,403
Prepaid Expenditure b) Restricted	es	9,660 2,652,035	9,660 2,662,041			9,660 2,652,041		9,660 2,652,041
c) Committed			0			0		0
Additional 2% Reserves per Board Pol Misc. Unrestricted Carryover	lcy	2,056,303 0	1,972,993			1.959,434		1,992,204
d) Assigned						0		The second second
Restricted Fund Balance a) Unassigned/Unappropriated	es	0	0			0		0
3% Required Reser		3,084,454	2,959,489			2,939,161		2,988,306
D	AS	0	0			0		
Unappropriated Fund Balance		8,400,951	7,516,557	289,936		7,941,981		8,204,589

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	2015-18 Projected Budget G
REVENUES			N.F. 24.50			The Law		La Track
Revenue Limit Sources	8010-8099	61,230,026	64,587,515	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	1,351,627	1,108,324	(243,303)	(55,000)	1,317,254	(55,000)	1,262,254
TOTAL REVENUES		72,584,046	75,879,016	3,294,970	1,238,248	78,980,633	1,591,492	80,572,126
						and the second		an in an an
EXPENDITURES			VALUE OF BRIDE			a second here		
Certificated Salaries	1000-1999	36,902,325	36,736,741	(165,584)	713,086	37,786,951	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
mployee 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	1,943,783	0	1,943,785
Services, Other Operating Expenses	5000-5999	4,457,229	4,954,377	497,148	155,000	5,157,659	150,000	5,307,655
Capitol Outlay	6000-6999	0	0	0	0	•	0	C
Other Outgo	7100-7299 7400-7499	320,540	CHE OW	204 500	0	PLEDIE		CALC MAR
Direct Support/Indirect Costs	7300-7399	(1,663,618)	645:048	324,506 (286,298)	0	645,046 (1,966,234)	0	645.048
OTAL EXPENDITURES	1300-1399		The rest of the local division of the local			In sector based on the	1,638,486	Address of the owner of the owner
OTAL EXPENDITORES		65,640,380	65,446,684	(193,697)	1,643,486	66,939,323	1,038,486	68,577,871
XCESS (DEFICIENCY) OF REVENUES WER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES		6,943,666	10,432,333	3,488,667	(405,238)	12.041.311	(46,994)	11,994,317
THER FINANCING SOURCES/USES		1	Silver Relati					station .
Interfund Transfers		- 8				Helenate Har		
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	ð	0	0	0	0	
Other Sources/Uses			131. Sec. 10					
a) Sources	8930-8979	0	0		0	0	0	
 b) Uses Contributions to Restricted Programs 	7630-7699 8980-8999	(12,292,815)	(13.825.955)	(1,533,140)	0	0 (13,950,737)	0	(13 063 73
			Contraction of the local division of the loc					(13,950,73)
TOTAL OTHER FINANCING SOURCES/	JSES	(10,207,704)	(17,425,002)	(1,317,298)	01	(11,048,784)	0	111,649,784
ET INCREASE (DECREASE) IN FUND BALA	NCE	(3,264,037)	(4:092.669);	2,171,369	(405,238)	391 527	(46,994)	344,53
Beginning Fund Balance		17,037,808	13.773.771			12.681.102		13,072,62
Audited Beginning Balance	ments	17,037,808	13.773.771			0		
Ending Fund Balance		13,773,771	12,681,102			13,072,629		13,417,165
Components of Fund Balance: a)Nonspendable						6.3167		ALC: NO
Revolving	Cash	25,000	25,000			25,000		25,000
Prepaid Expend	Stores	197,403 9,660	197,403 9,660			197.403 9,660		197,40
b) Restricted	anturuo	0	0			9,000		0.00
c) Committed Additional 2% Reserves per Board	Policy	0 2,056,303	1.072.003			1,959,434		1.000.00
Misc, Unrestricted Car		2,056,303	1,972,993 Ú			itaba'ang		1,992,204
d) Assigned			the start of the		0	A PSECO		
Restricted Fund Bal e) Unassigned/Unappropriated	landes	0	0			0		
3% Required Re		3,084,454	2,959,489			2.939,151		2,988,30
	DAS	0	100 0			12 1 1 1 2		
Unappropriated Fund Balance		8,400,951	7,516,567	(4, 174, 754)		7,941,981		8,204,58

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	2014-15 Projected Budget E	Variance 13-14 v 14-15 F	2015-16 Projected Budget G
				e-c	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	g-e	A CONTRACTOR OF A CONTRACTOR A CONTRA
MULTI-YEAR ASSUMPTIONS							

ALL PROJECTIONS FOR RESTRICTED GENERAL FUND ASSUME REVENUES EQUAL EXPENDITURES

	Adopted Assumptions	2014-15 Changes	2015-16 Changes
REVENUES	Assumptions	Changes	2015-10 Ghanges
Revenue Limit Sources			
COLA	1.57%	1.80%	2.20%
RL Delicit	18 9970%	18.9970%	18.9970%
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, Io 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			
Audit Adjustment	1		0
Total Additional Revenue Limit Sources	3,357,489	1,293,248	1,646,492
ederal Revenues			
Forest Reserve	(41,269)		
Total Change in Federal Revenues	(41,269)	0	0
ther State Revenues			
Mandated Block Grant Adjustment	222,053		
CSR Flexibility			
Lottery			
Total Change in Other State Revenues	222,053	0	0
ther Local Revenues			
Tuition			0
Interest	(37,076)	(55,000)	(55,000)
Adjust Agency Revenues	(011010)		0 0
Adjust Donations	(206,227)		o l
Total Change in Other Local Revenues	(243,303)	(55,000)	(55,000)
DTAL CHANGE TO REVENUES	3,294,970	1,238,248	1,591,492

MYP DETAIL - UNRESTRICTED AND ASSUMPTIONS

MULTI-YEAR PROJECTION

MULTI-YEAR PROJECTION								
		2012-13 Estimated Actuals A	2013-14 Adopted Budget B	Change 13-14 Adopted v _s 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
EXPENDITURES							8.0	and the second
Certificated Salarles Adjust FTE to Enrollment Estimated Step/Column Increases Savings in Retirements v. Vacancies Position Control Changes Align Extra Pay Budgets to Actuals Adjust Billed Salarles Adjust Carryovers	\$41832/FTE			713,086 (930,102) 197,305 (165,337) 21,103 (1,639)	0,00 0 713,086		0,00 0 713,086	
Total Change in Certificated Salaries				(165,584)	713,086		713,086	
Classified Salaries Posilion Control Changes Estimated Year End Savings				(274,147)				
Estimated Step Increases Adjust Billed Salaries Adjust Carryovers Network Analysts from Restricted				130,346 (660) (193) 179,884	130,346		130,346	
Total Change in Classified Salaries				35,231	130,346		130,346	
Employee Benefits Position Control Changes Estimated Year End Savings Reduction in Unemployment Rate Adjust Carryovers Reduce Pers Reduction Health & Welfare est 5% Incr 50/50 Certificated Bargaining Unit Changes Classified Bargaining Unit Changes				(221,155) 31,569 (684,032) (268) (46,602) 527,148 (32,020) 8,808	527,148 87,595 30,311		527,148 87,595 30,311	
Management Bargaining Unit Changes Total Change in Employee Benefits				(416,553)	645,054		645,054	
Books and Supplies Adjust Site Discretionary to 13-14 Misc Program Adjustments Adjust Carryovers Estimated Year End Savings Adjust Donations				(126,120) (58,157) 2,130	0			
Total Change in Books and Supplies				(182,147)			0	
Services, Other Operating Expenses Adjust Carryovers Misc Program Adjustments Balance Inter Prog/Fund Transfers Utilities Increases Property & Liability Estimated Increase Total Change in Services, Other Oper. Expense	5			(30) 225.793 271,385 497,148	0 0 75,000 80,000 155,000		75,000 75,000 150,000	
Capitol Outlay Other Changes to Capitol Outlay Estimated Year End Savings Total Change in Capitol Outlay				0	<u>0</u>		<u>0</u>	
Other Outgo Adjust CLC Parcel Tax Transfer to Actual Adjust COPs Payment to 13-14 OPEB Transfer to F71 Other Changes to Other Outgo				3,966				
Total Change in Other Outgo				3,966	0		0	
Direct Support/Indirect Costs Changes to Indirect Costs-GF Changes to Indirect Costs-Olher Funds Total Change in Other Outgo				(207,017) (79,281) (286,298)	<u>_</u> _			
TOTAL CHANGES IN EXPENDITURES				(514,236)	1,643,486		1,638,486	
OTHER FINANCING SOURCES/USES								
Interfund Transfers a) In				164,242			0	
b) Out Other Sources/Uses a) Sources b) Uses				51,600			0	
Contributions to Restricted Programs Regular Special Education Contribution Elementary Counseling Regular Transportation Special Education Transportation RRMA MAA Zero 13-14 BTSA BCOE				(1,624,302) (93,166) (51,558) 18,177 352,114 (530,393) 84,927	0		õ	
IMFRP Total Change In Contributions				311,060 (1,533,141)	0		0	
TOTAL CHANGES IN OTHER FINANCING SOURCES				(1,317,299)	0		0	

MYP DETAIL - RESTRICTED

MULTY-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 0 -c	2014-15 Projected Budget E	Variance 14-15 v. 15-1 6 F g-e	2015-16 Projected Budget G
REVENUES			6117175520			and a sure		ale Story
Revenue Limit Sources	8010-8099	298,347	0	(298,347)	0 1	0 1	011	- 147 S
Federal Sources	8100-8299	10,965,456	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
Olher Local Revenues	8600-8799	5,208,795	4,684,935	(523,860)	(284,935)	4,400,000	0	4,400,000
TOTAL REVENUES		24,033,623	19;376;992	(4,656,631)	(576,992)	18,800,000	0	18,800,000
EXPENDITURES			ADA ISSUE					-
Certificated Salaries	1000-1999	11,345,824	8,815.087	(2,530,737)	184,913	9.000.000	0.11	0.000.000
Classified Salaries	2000-2999	8,906,305	8,815,087	(2,530,737) (434,167)	127,862	8:600,000	0	9,000,000
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		(311,008)	4,002	0	ő	Santan
·	7299	011,000		(011,000)	U I		°11	
Other Outgo	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
TOTAL EXPENDITURES		37,485,762	33,202,940	(4, 282, 823)	(452,203)	32,750,737	0	32,750,737
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(13,452,139)	(13,625,948)	(373,809)	(124,789)	(13,950,737)	O and	(13,950,737
THER FINANCING SOURCES/USES								Will set of
Interfund Transfers								
a) In	8910-8929	0	0	0	0	S	0	12303
b) Out	7610-7629	0	0	0	0	o oralist o	0	28 J. M. J.
Other Sources/Uses	0000 0070					and Street		
a) Sources b) Uses	8930-8979 7630-7699	0	0		0		0	No Sinta di
Contributions to Restricted Programs	8980-8999	-	and the second	4 522 440	0	0	0	(
TOTAL OTHER FINANCING SOURCES/		12,292,815	13,825,955	1,533,140	124,782	13,950,737	0 1	13,950,731
ET INCREASE (DECREASE) IN FUND BALA	NCE	(1, 159, 325)	NINITE TO T	1,159,331	(7)	(0)	0]]	
Beginning Fund Balance		3,811,360	2,652,035			2,652,041		2,652,04
Restatem	ents							
Ending Fund Balance		2,652,035	2,652,041			2,652.041		2,652,04
Components of Fund Balance: b) Restricted		2,652,035	2,652,041			2,652,041		2,652.04
		,,						SULE
			SALE DAY					
	I					0.0000 = 0		
			THE PERMIT					

2013-2014 ADOPTED BUDGET

BUDGET SUMMARY AND MULTI-YEAR PROJECTIONS



2013-2014 ADOPTED BUDGET

FUND 01 GENERAL FUND



Unified	County
Chico	Butte (

		2012	2012-13 Estimated Actuals	ls		2013-14 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
A. REVENUES				121	5	(E)	(1)	2 2 2 2 2
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. EXPENDITURES								
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	(1,663,618.17)	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		6,943,668.02	(13,452,139,43)	(6.508.471.41)	10 432 332 67	113 825 947 98	(3 303 615 31)	700 LV-
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-8929	2.085.111.00	00.0	2 085 111 00	2 300 653 00	000	2 200 052 00	10 487
b) Transfers Out	7600-7629		0.00	0.00	00.00	00.0	00.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	00.0	000			20 U
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	00.0	%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%

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Unified	County
Chico	Butte

			2012	2012-13 Estimated Actuals	s		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REASE (DECREASE) IN FUND E (C + D4)			(3,264,035.48)	(1,159,324.93)	(4,423,360.41)	(1,092,668.86)	6.55	(1,092,662.31)	-75.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		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%
b) Audit Adiustments		9793	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
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 Dectatements		9795	0.00	0.00	0.00	0.00	0.00	00.0	0.0%
u) Otter Assateriterius a) Adiusted Recipning Relance (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%
			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) Enturing balance, June 30 (Let 1-0) 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%
		9712	197.403.40	0.00	197,403.40	197,403.40	00.00	197,403.40	0.0%
		9713	9,660.00	0.00	9,660.00	9,660.00	00.0	9,660.00	0.0%
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0:00	2,652,034.67	2,652,034.67	0.00	2,652,041.22	2,652,041.22	0.0%
c) Committed Stabilization Arranoements		9750	0.00	00:0	00.0	0.00	0:00	0.00	0.0%
Other Commitments		9760	0.00	0.00	00.00	00.00	0.00	0.00	0.0%
d) Assigned		0010	0 002 003 00	UUU	2 056 303 00	1.972.993.00	0.00	1,972,993.00	-4.1%
Other Assignments	0000	9780 9780	00.000,000,2	0.0	2000000013	1,972,993.00		1,972,993.00	
2% Board Reserves	0000	9780	2,056,303.00		2,056,303.00				
e) Unassigned/unappropriated		0780	3.084.454.00	0000	3,084,454.00	2,959,489.00	0.00	2,959,489.00	4.1%
reserve tor Ecologitatic Oricer Landes		0626	8,400,952.98		8,400,952.98	7,516,559.12	0.00	7,516,559.12	-10.5%

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so Unified	e County
Chic	Butte

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Bertrefine Formulation Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>				20	2012-13 Estimated Actuals	s		2013-14 Budget		
with share for the form of the	Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Math Current Yan 601 41,777,930 000 43,444,120.00 000 43,444,120.00 000 43,444,120.00 000 43,444,120.00 000 43,444,120.00 000 43,444,120.00 000 43,444,120.00 000 43,444,120.00 000 000 000 43,444,120.00 0000 0	REVENUE LIMIT SOURCES									
Gale Add - Current Year B12 D00 D00 <thd00< th=""> D00 <thd00< th=""> D00 <thd00< th=""></thd00<></thd00<></thd00<>	Principal Apportionment State Aid - Current Year		8011	41,777,759.00		41,777,759.00	43,444,120.00	0.00	43,444,120.00	4.0%
Be Finitement - State Md B015 0.00 <th0< th=""> 0.00<</th0<>	Education Protection Account State Aid - Curr	rent Year	8012	0.00		0.00	0.00	0.00	0.00	%0.0
B01 000 <td>Charter Schools General Purpose Entitlement</td> <td>it - State Aid</td> <td>8015</td> <td>0.00</td> <td>No.</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	Charter Schools General Purpose Entitlement	it - State Aid	8015	0.00	No.	0.00	0.00	0.00	0.00	0.0%
$ \left(\begin{array}{cccccccccccccccccccccccccccccccccccc$	State Aid - Prior Years		8019	0.00		0.00	00.0	0.00	00.0	0.0%
602 5,41100 0.00 5,411400 5,411400 5,411400 5,411400 5,71400 5,000 5,411400 5,714100 5,714100 7,0252314100 7,0252314100	Tax Relief Subventions Homeowners' Exemptions		8021	399,328.00	1. at 1. 1.	399,328.00	399,328.00	0.00	399,328.00	0.0%
s 17,162.00 0.00 17,162.00 0.00 17,162.00 0.00 17,162.00	Timber Yield Tax		8022	5,411.00		5,411.00	5,411.00	0.00	5,411.00	0.0%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Other Subventions/In-Lieu Taxes		8029	17,162.00		17,162.00	17,162.00	0.00	17,162.00	0.0%
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	County & District Taxes Secured Roll Taxes		8041	30,734,174.00		30,734,174.00	30,734,174.00	0.00	30,734,174.00	0.0%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Unsecured Roll Taxes		8042	1,481,235.00			2,300,000.00	0.00	2,300,000.00	55.3%
001 55,709.00 56,717.00 0,00 </td <td>Prior Years' Taxes</td> <td></td> <td>8043</td> <td>74,853.00</td> <td></td> <td>74,853.00</td> <td>74,853.00</td> <td>0.00</td> <td>74,853.00</td> <td>0.0%</td>	Prior Years' Taxes		8043	74,853.00		74,853.00	74,853.00	0.00	74,853.00	0.0%
on 8045 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 (10.282.314.00 0.00 0.00 (10.282.314.00 0.00	Supplemental Taxes		8044	55,709.00	En alterna	55,709.00	55,709.00	0.00	55,709.00	0.0%
d5 8047 248,871.00 0.00 248,871.00 706,729.70 706,729.700 706,729.700 706,729.700 706,729.700 706,729.700 706,729.700 706,729.717,72.00 <th< td=""><td>Education Revenue Augmentation Fund (ERAF)</td><td></td><td>8045</td><td>(10,262,314.00</td><td></td><td>(10,262,314.00)</td><td>(10,262,314.00)</td><td>0.00</td><td>(10,262,314.00)</td><td>%0°0</td></th<>	Education Revenue Augmentation Fund (ERAF)		8045	(10,262,314.00		(10,262,314.00)	(10,262,314.00)	0.00	(10,262,314.00)	%0°0
848 0.00	Community Redevelopment Funds (SB 617/699/1992)		8047	248,871.00		248,871.00	708,729.00	0.00	708,729.00	184.8%
6081 0.00 <th< td=""><td>Penalties and Interest from Delinquent Taxes</td><td></td><td>8048</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td><td>00.0</td><td>0.00</td><td>%0.0</td></th<>	Penalties and Interest from Delinquent Taxes		8048	0.00		0.00	0.00	00.0	0.00	%0.0
8082 0.00 <th< td=""><td>Miscellaneous Funds (EC 41604) Royaltites and Bonuses</td><td></td><td>8081</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td><td>00.0</td><td>0.00</td><td>0.0%</td></th<>	Miscellaneous Funds (EC 41604) Royaltites and Bonuses		8081	0.00		0.00	0.00	00.0	0.00	0.0%
8089 0.00 <th< td=""><td>Other In-Lieu Taxes</td><td></td><td>8082</td><td>0.00</td><td></td><td>0.00</td><td>00.00</td><td>0.00</td><td>0.00</td><td>%0.0</td></th<>	Other In-Lieu Taxes		8082	0.00		0.00	00.00	0.00	0.00	%0.0
64,532,188.00 64,532,188.00 67,477,172.00 67,477,472.00 67,477,472.00 67,477,472.00 67,477,472.00 67,477,472.00 67,477,472.00 67,000	Less: Non-Revenue Limit (50%) Adjustment		8089	0.00		0.00	0.00	0.00	0.00	0.0%
imit 0000 8091 (298,347.00) (298,347.00) 0.00 0.00 10 ADA Transfer 2200 8091 0.00 0.00 0.00 0.00 0.00 S Transfer 2430 8091 0.00 0.00 0.00 0.00 0.00 Transfer 6500 8091 298,347.00 298,347.00 0.00 0.00 0.00	Subtotal, Revenue Limit Sources					64,532,188.00	67,477,172.00	0.00	67,477,172.00	4.6%
0000 8091 (298,347.00) (298,347.00) 0.00 10 0.00 10 nsfer 2200 8091 (298,347.00) 0.00 0.00 0.00 10 sr 2200 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 10	Revenue Limit Transfers Unrestricted Revenue Limit									
Inster 2200 8091 0.00 <	Transfers - Current Year	0000	8091	(298,347.00		(298,347.00)	0.00		0.00	-100.0%
r 2430 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	00.0	0.0%
6500 8091 298,347.00 298,347.00 0.00 0.00	Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
	Special Education ADA Transfer	6500	8091		298,347.00	298,347.00		0.00	0.00	-100.0%

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Unified	County
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			201	2012-13 Estimated Actuals			2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Revenue Limit	All Other	8091	00.0	0.0	0.00	0.00	0.00	0.00	0.0%
		RD92	139.935.00	0.00	139,935.00	161,425.00	00.0	161,425.00	15.4%
PERS Reduction Hallslei T	Tavae	ande	(3 143 750 00)	00.0	(3,143,750.00)	(3,051,082.00)	00.00	(3,051,082.00)	-2.9%
	aves	2008		00.0	0.00	0.00	00.0	0.00	%0.0
Property Taxes Transfers		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			61,230,026.00	298,347.00	61,528,373.00	64,587,515.00	0.00	64,587,515.00	5.0%
FEDERAL REVENUE									
Maintenant Oncertions		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Maintenance and Operations		8181	0.00	1,450,455.00	1,450,455.00	0.00	1,406,257.00	1,406,257.00	-3.0%
opedial Education Discretionary Grants		8182	0.00	00.00	0.00	0.00	229,214.00	229,214.00	New
		8220	00.0	0.00	0.00	0.00	0.00	0.00	0.0%
		09C8	41 269 00	0.00	41,269.00	0.00	0.00	0.00	-100.0%
		8270	00.0		00.0	00.0	0000	0.00	0.0%
Flood Control Funds		R2R0	0.0		00.0	00.0	0.00	0.00	%0.0
Wildlife Keserve Funds		8281	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
reivid Interagency Contracts Between LEAs		8285	0.00	00.0	0.00	0.00	00.00	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	0 -22.7%
NCLB: Title I, Part D, Local Delinquent	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Trite 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	1001	0000		54.689.90	54,689.90		40,595.00	40,595.00	0 -25.8%

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Unified	County
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			2012	2012-13 Estimated Actuals	ls		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted	Restricted	Total Fund col. D + E (E)	% Diff Column
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	8290		00.00	00.0		00.00	0.0	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290		1,619,097.00	1,619,097.00		1.583.936.00	1.583.936.00	%0C C-
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	258,915.70	258,915.70	-91.0%
TOTAL, FEDERAL REVENUE			41,269.00	10,965,455.79	11,006,724.79	0.00	6,789,075.70	6,789,075.70	-38.3%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		00.0	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	and the second second	00.00	00.0		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		484,872.00	484,872.00		484,872.00	484,872.00	0.0%
Economic Impact Aid	7090-7091	8311		1.294.232.00	1,294,232.00		1,484,627.00	1,484,627.00	14.7%
Spec. Ed. Transportation	7240	8311		140,970.00	140,970.00		140,970.00	140,970.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	00.00	0.00	0.00	00.00	0.00	0.00	0.0%
Year Round School Incentive		8425	00.0	0.00	00 0	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,395,613.00	00.00	2.395,613.00	2,395,613.00	ه 0.00	2,395,613.00	0.0%
Child Nutrition Programs		8520	00:0	0.00	00.0	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	317,358.00	0.00	317,358.00	539,411.00	0.00	539,411.00	70.0%
Lottery - Unrestricted and Instructional Materials	ls	8560	1,454,129.00	371,199.00	1,825,328.00	1,454,129.00	371,199,00	1,825,328.00	0.0%
Tax Relief Subventions California Dept of Education									
SACS Financial Reporting Software - 2013.1.0 דוםי הווחל-ם לפטע חעללל/2013				Page 6				02	

Chico Unified Butte County

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

			2012	2012-13 Estimated Actuals	S		2013-14 Budget		
					Total Fund			Total Fund	% Diff
Description	Resource Codes	Object	Unrestricted (A)	Kestricted (B)	COI. A + B (C)	Unrestricted (D)	(E)	(F)	C&F
Restricted Levies - Other							e		
Homeowners' Exemptions		8575	00:00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	00.00	00.0	0.00	00.00	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		00.0	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	0.0%
Charter School Facility Grant	6030	8590		0.00	00.0		00.0	00.0	%0.0
	6650-6690	8590		154,221.32	154,221.32		109,912.00	109,912.00	-28.7%
	6240	8590		28.387.47	28,387.47		25,622.00	25,622.00	-9.7%
Class Size Reduction	0170						000	00.0	0.0%
Facilities	6200	8590		0.00	0.00		0.0	000	1000
School Community Violence Prevention Grant	7391	8590		0.00	00.0		0.00	0.00	%0.0
Oriality Education Investment Act	7400	8590	に調査の方法	223,600.00	223,600.00		202,700.00	202,700.00	-9.3%
All Other State Revenue	All Other	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%
TOTAL OTHER STATE BEVENILE			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%

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			2012	2012-13 Estimated Actuals	0		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
		8616	0.00	0.00	00.0	0.00	0.00	0.00	0.0%
Prior Vears' Taxes		8617	0.00	0.00	00.0	000	0.00	0.00	%0.0
Supplemental Taxes		8618	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	00.0	0.00	0.00	0.00	00.0	0.00	0.0%
		8622	0.00	0.00	00.0	00.0	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RI Deduction		8625	0.00	00.0	0.00	0.00	0.00	00.0	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		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8632	0.00	00.0	0.00	00.0	00.0	0.00	0 0.0%
		8634	0.00	00.0	0.00	00.0	0.00	0.00	0.0%
Food Service Sales		PE38	00.0	00.0	0.00	0.00	00.0	0.00	0 0.0%
		8650	121,000.00	0.00	121,000.00	121,000.00	0.00	121,000.00	0.0%
Leases and romans		8660	177,076.00	0.00	177,076.00	140,000.00	0.00	140,000.00	0 -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		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mus Decident Students		8672	0.00	00.0	0.00	0.00	0.00	0.00	
		8675	0.00	50,000.00	50,000.00	0.00	83,000.00	83,000.00	00 66.0%
	7230 7240	8677		0.00	00.0		0.00	0.00	0.0%
	All Other	R677	00.0	0.00	00.0	0.00	0.00	0.00	0.0%
Interagency services		RER1	00.0	0.00	0.00	0.00	0.00	0.00	0.0%
		8689	137,989.00	543,61	681,602.00	137,989.00	511,514.00	649,503.00	00 -4.7%

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Chico Unified Butte County

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

			2012	2012-13 Estimated Actuals	0		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		6698	720,888.11	993,027.83	1,713,915.94	514,661.06	430,103.00	944,764.06	-44.9%
Tuition		8710	194,674.25	0.00	194,674.25	194,674.25	0.00	194,674.25	0.0%
All Other Transfers In		8781-8783	0.00	18,118.00	18,118.00	0.00	00.0	0.00	-100.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		00.0	0.00	1	0.00	0.00	0.0%
From County Offices	6500	8792	and the state	3,604,036.00	3,604,036.00		3,660,318.00	3,660,318.00	1.6%
From JPAs	6500	8793		00.0	0.00		0.00	0.00	%0.0
ROC/P Transfers Erom Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
	6360	8792		0.00	0.00		0.00	0.00	0.0%
	6360	8793		0.00	0.00		00.0	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Eron County Offices	All Other	8792	00.0	0.00	0.00	00.0	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	00.0	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%

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Unified	County
Chico	Butte

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

		2012	2012-13 Estimated Actuals	5		2013-14 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	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%
TOTAL, CERTIFICATED SALARIES		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%
CLASSIFIED SALARIES								
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%
TOTAL. CLASSIFIED SALARIES		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%
EMPLOYEE BENEFITS								
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	00.0	0.00	00.0	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	00.0	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		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%
BOOKS AND SUPPLIES								
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%
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July 1 Budget (Single Adoption) General Fund Unrestricted and Restricted Expenditures by Object

		2012	2012-13 Estimated Actuals	s		2013-14 Budget		
Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
nd Supplies		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%
Noncontratived Funithment	4400	64,462.35	484,919.61	549,381.96	67,462.35	8,700.00	76,162.35	-86.1%
	4700	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES		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%
SERVICES AND OTHER OPERATING EXPENDITURES								
Cuborcomante for Carvinas	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	5200	75,499.00	370,551.82	446,050.82	79,799.00	21,400.00	101,199.00	-77.3%
	5300	33.272.00	5,000.00	38,272.00	33,272.00	300.00	33,572.00	-12.3%
Dues and wenteers into	5400 - 5450	7	00.0	711,287.00	711,287.00	0.00	711,287.00	0.0%
Operations and Housekeeping	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	FEND	518.572.00	34,080.00	552,652.00	518,572.00	9,700.00	528,272.00	-4.4%
	5710	(48,195.17)	48,195.17	00.00	(7,700.00)	7,700.00	0.00	0.0%
Transfers of Direct Costs	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	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%
Uperating Expenditures Communications	5900	255,425.00		298,425.00	255,425.00	43,000.00	298,425.00	%0.0
TOTAL, SERVICES AND OTHER		4,457,227.29	2,354,957.12	6,812,184.41	4,954,377.46	295,918.00	5,250,295.46	5 -22.9%

Unified	County
Chico	Butte (

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

			2012	2012-13 Estimated Actuals	s		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
итгаү					2	0	0	E.	
Land		6100	0.00	0.00	0.00	00.0	00 0	000	ν.υ U
Land Improvements		6170	0.00	0.00	0.00	0.00	00.0	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	00.0	° 00 0	00.0	%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
TOTAL, CAPITAL OUTLAY			0.00	311,008.00	311,008.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	t Costs)								
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0	0.00	0.0	00.0	0.0%
State Special Schools		7130	0.00	00.0	0.00	0.00	00.0	00.0	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	00.00	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 65	лтents 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		00.0	0.00	Contraction of the second	0.00	0.00	0.0%
To JPAs	6360	7223		00.0	0.00	11	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
California Dept of Education									

California Dept of Education SACS Financial Reporting Software - 2013.1.0 נופי לווחלים /Rev חזלומלי2013

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Chico Unified Butte County

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

		2012	2012-13 Estimated Actuals	2		2013-14 Budget		
Doordintion Doordintion	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers Out to All Others		0.00	0.00	0.00	0.00	0.00	00.0	0.0%
Debt Service Debt Service - Interest	7438	94,894.00	94,894.00	189.788.00	190,769.00	94,894.00	285,663.00	50.5%
Other Deht Service - Principal	7439	225,646.00	225,646.00	451,292.00	454,277.00	225,646.00	679,923.00	50.7%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)		320,540.00	320,540.00	641,080.00	645,046.00	530,540.00	1,175,586.00	83.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfore of Indiant Coete	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 - Interfind	7350	(325,724.00)	0.00	(325,724.00)	(405,005.00)	00.0	(405,005.00)	24.3%
TOTAL. OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(1,663,618.17)	1,337,894.17	(325,724.00)	(1,949,916.00)	1.544,911.00	(405,005.00)	24.3%
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%

Unified	County
Chico	Butte

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

			2012	2012-13 Estimated Actuals	s		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
		010	2 085 111 00	00 0	2.085.111.00	2.249.353.00	0.00	2,249,353.00	7.9%
From: Special reserve rund From: Bond Interest and		80 14 2 14	0.00	00.0	00.0	0.00	0.00	0.00	%0 [.] 0
Kedempilon Fund Ottor Authorized Interfined Transfors In		8919	0.00	0.00	00.0	51,600.00	0.00	51,600.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			2,085,111.00	0.00	2,085,111.00	2,300,953.00	0.00	2,300,953.00	10.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
To: Special Reserve Fund		7612	00.0	00.00	0.00	00.0	0.00	0.00	0.0%
To: State School Building Fund/		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7615	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7619	00.0	0.00	0.00	0.00	00.0	0.00	0.0%
	F		0.00	00.00	0.00	0.00	0.00	0.00	0.0%
0THER SOURCES/USES	-								
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates		8971	00.0	0.00	0.00	0.00	0.00	0.00	0.0%
Or Faitupauon		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

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Chico Unified Butte County

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

			2012	2012-13 Estimated Actuals			2013-14 Budget		
	Decourse Portes	Object Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	00.0	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from		7651	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			00.0	00.0	0.00	0.00	0.00	00.0	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,823,207.50)	12,823,207.50	00.0	(13,825,954.53)	13,825,954.53	00.0	0.0%
Contributions from Restricted Revenues		0668	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	00:0	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,292,814.50)	12,292,814.50	0.00	(13,825,954.53)	13,825,954.53	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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%

Chico Unified Butte County

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

Description Function Codes Object A. REVENUES Function Codes Code A. REVENUES 8010-80 8010-80 A. REVENUES 8010-80 8010-80 1) Revenue 8100-82 8100-82 3) Other State Revenue 8300-87 8500-87 4) Other Local Revenue 8500-87 8500-87 5) TOTAL, REVENUES 1000-7999 1000-1999 1) Instruction 1000-1999 2010-7999	Object Codes 8100-8099 8300-8799 8600-8799 8600-8799	Unrestricted (A) 61,230,026.00 41,269.00 9,961,124.00 1,351,627.36 72,584,046.36 72,584,046.36 72,584,046.36 72,584,046.36 319,636.93 319,636.93	Restricted (B) 00 298,347.00 00 10,965,455.79 00 10,965,455.79 00 7,561,025.15 36 5,208,794.83 36 24,033,622.77	Total Fund col. A + B (C) (C) 61.528.373.00	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
1000-1999	10-8099 00-8299 00-8799 00-8799	61,230,026.00 41,269.00 9,961,124.00 1,351,627.36 72,584,046.36 72,584,046.36 72,584,046.36 319,636.93 319,636.93	298,347.00 10,965,455.79 7,561,025.15 5,208,794.83 24,033,622.77	61.528.373.00			[]	۲ د
1000-1999 2000-2999	10-8099 00-8799 00-8799 00-8799	61,230,026.00 41,269.00 9,961,124.00 1,351,627.36 72,584,046.36 72,584,046.36 7,100,254.09 7,100,254.09 4,629,959.06 319,636.93	298,347.00 10,965,455.79 7,561,025.15 5,208,794.83 24,033,622.77	61.528.373.00				
1000-1999 2000-2999	00-8299 00-85599 00-8799	41,269.00 9,961,124.00 1,351,627.36 72,584,046.36 43,713,930.49 7,100,254.09 7,100,254.09 4,629,959.06 319,636.93	10,965,455.79 7.561,025.15 5,208,794.83 24,033,622.77		64.587.515.00	000	64 587 515 00	4 6%
1000-1999 2000-2999	00-8599	9,961,124.00 1,351,627.36 72,584,046.36 43,713,930.49 7,100,254.09 4,629,959.06 319,636.93	7,561,025.15 5,208,794,83 24,033,622.77	11,006,724.79	0.00	6.789.075.70	6.789.075.70	-38.3%
1000-1999 2000-2999		1,351,627.36 72,584,046.36 43,713,930.49 7,100,254.09 4,629,959.06 319,636.93	5,208,794.83 24,033,622.77	17,522,149.15	10,183,177.00	7,902,981,00	18.086.158.00	3.2%
		72,584,046.36 43,713,930.49 7,100,254.09 4,629,959.06 319,636.93	24,033,622.77	6,560,422.19	1,108,324.31	4.684.935.00	5.793.259.31	-11.7%
		43,713,930.49 7,100,254.09 4,629,959.06 319,636.93		96.617.669.13	75 879 016 31	19 376 991 70	05 256 00R 01	1 50/
		43,713,930.49 7,100,254.09 4,629,959.06 319,636.93					10.000 002 00	ND:1-
		7,100,254.09 4,629,959.06 319,636.93	25,476,934.58	69,190,865.07	42,900,002.06	24,147,184.34	67.047.186.40	-3.1%
			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		319,636.93	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			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		00.0	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		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 7600-7699 7600-7699	except 00-7699	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		6,943,668.02	(13,452,139,43)	(6.508.471.41)	10 432 332 67	113 825 947 98	(3 303 615 31)	200 L V-
D. OTHER FINANCING SOURCES/USES							10.010.000.01	0/0-11-
ifers								
	0-8929	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	0-7629	0.00	0.00	00.0	0.00	00.00	0.00	0.0%
2) Other Sources/Uses a) Sources 8930-8979	0-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses 7630-7699	0-7699	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%

California Dept of Education SACS Financial Reporting Software - 2013.1.0 Elico Funder / Devr 40/20141

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

Description Function Codes E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES	Object codes			1 -				% Diff
REASE (DECREASE) IN FUND E (C + D4) ILANCE, RESERVES		Unrestricted	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	-	Column C & F
F. FUND BALANCE, RESERVES		(3,264,035.48)	(1,159,324.93)	(4,423,360.41)	(1,092,668.86)	6.55	(1,092,662.31)	-75.3%
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	0703	00.0	0.00	0.00	0.00	00.0	0.00	0.0%
b) Audit Adjustments	0010	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)	0705		0.00	00.0	0.00	0.00	00.0	0.0%
d) Other Restatements	0000	17 N37 R08 R6	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 + F10)		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%
Z) Ending Balance, Julie 30 (L. 1. 15) Components of Ending Fund Balance								%0.0
a) Nonspendable Doubling Cash	9711	25,000.00	0.00	25,000.00	25,000.00	0.00	00'000'67	200
	9712	197.403.40	0.00	197,403.40	197,403.40	0.00	197,403.40	%0.0
Stores	0713	9 660.00	0.00	9,660.00	9,660.00	0.00	9,660.00	0.0%
Prepaid Expenditures	0110		00.0	0.00	0.00	0.00	0.00	%0.0
All Others	6176	00.0	2 6E2 034 67	2 652 034 67	0.00	2,652,041.22	2,652,041.22	0.0%
b) Restricted	9/40	00'0	10.400,200,2					
c) Committed	9750	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
Other Commitments (by Resource/Object)	9760	0.00	0:00	00.0	0.00	0.00	00.0	0.0%
d) Assigned			00.0	2 056 303 00	1 972.993.00	0.00	1,972,993.00	-4.1%
Other Assignments (by Resource/Object)	9780 0780	2,056,303.00	000		1,972,993.00		1,972,993.00	
2% Board Reserves 0000	9780	2,056,303.00		2,056,303.00				
e) Unassigned/unappropriated			00.0	3 DB4 454 00	2 959 489.00	0.00	2,959,489.00	-4.1%
Reserve for Economic Uncertainties	9789	3,084,454.00	11.100 II. 1 II. 1 II.			0.00	7,516,559.12	-10.5%

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Chico Unified Butte County

Resource	Description	2012-13 Estimated Actuals	2013-14 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	00.0	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	sted Balance	2,652,034.67	2,652,041.22

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2013-2014 ADOPTED BUDGET

FUND 09 INSPIRE CHARTER SCHOOL



Budget03a

Budget Object Summary

Model OB14-23 Fund 09-Inspire Combined

Fiscal Year 2013/14

Fund 09 Charter Sch Spec Rev 3412

Revenue	Description	Amount	Percentage o Sources	
8000	Income	2,552,978.00	79.55%	
8500	Oth State Revenue	229,495.00	79.55%	
8600	Local Revenue	1,600.00	.05%	
	Total Revenue	2,784,073.00	86.75%	
Expenditure	Description	Amount	Percentage of	
1000 0 110 1 10		Amount	Sources	
1000 Certificated Sa 1100				
1300	Teacher Salaries	1,084,261.84	33.78%	
	Supvr & Admin Salaries	157,590.12	4.91%	
1900	Other Certificated Salaries	11,779.00	.37%	
	Total 1000	1,253,630.96	39.06%	
2000 Classified Sala				
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%	
	Total 2000	193,965.00	6.04%	
3000 Employee Benefits			0.047	
3100	STRS	89,549.41	0.70%	
3200	PERS	9,230.64	2.79%	
3300		26,380.56	.29%	
3400	H&W Benefits	256,817.63	.82%	
3500	Unemployment	12,575.40	8.00%	
3600	Workers Comp		.39%	
3800	PERS Reduction	31,699.48	.99%	
	Total 3000	1,296.03	.04%	
4000 Books-Supplies		427,549.15	13.32%	
4100	Textbooks			
4200	Books-Reference Material	19,750.00	.62%	
4300	Materials-Supplies	9,750.00	.30%	
4400	NonCap Equip	52,325.00	1.63%	
		48,140.00	1.50%	
5000 Svc-Oth OP Exp	Total 4000	129,965.00	4.05%	
5200 SVC-Oth OP Exp				
5300	Travel-Conferences	15,610.00	.49%	
5400	Dues-Memberships	7,360.00	.23%	
5600		15,000.00	.47%	
5700	Rent-Lease-Repair	11,476.00	.36%	
5800	Direct Cost Transf	607,235.00	18.92%	
	Prof-Consult Svc-Op Exp	45,600.00	1.42%	
5900	Communications	4,233.00	.13%	
	Total 5000	706,514.00	22.01%	
6000 Capital Outlay				
6400	Equipment	26,333.00	.82%	
	Total 6000	26,333.00	.82%	
7000 Other Outgo		;••••••	.02%	
7300	Indirect Costs	158,631.00		
	Total 7000		4.94%	
	Total Expenditure	158,631.00	4.94%	
		2,896,588.11	90.25%	

001 - Chico Unified School

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Budget Object Summary

lel OB14-23 Fund	09-Inspire Combined		iscal Year 2013/
d 09 Charter Sch Sp	ec Rev 3412		
	Starting Balance + Revenues - Expenditures - Budgeted Reserves & Fund Bal = Unappropriated Balance	425,280.00 2,784,073.00 2,896,588.11 .00 312,764.89	•
	Starting Balance + Total Revenues	425,280.00 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 - Total Budgeted Reserves and Fund Balance	2,896,588.11 .00	90.25% .00%
8	= Unappropriated Balance	312,764.89	9.75%

001 - Chico Unified School Dist

2013-2014 ADOPTED BUDGET

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July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	3,548,709.00	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
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	1,623,387.53	1,795,052.92	10.69
3) Employee Benefits		3000-3999	714,247.24	821,672.56	15.09
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	Nev
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
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%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,502.10	408,221.52	103.6%
OTHER FINANCING SOURCES/USES					100.07
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%

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July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			200,502.10	408,221.52	103.6%
F. FUND BALANCE, RESERVES					
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%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 		-	769,148.40	1,177,369.92	53.1%
a) Nonspendable		9711	0.00	0.00	0.00/
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			Santo - Start	Sector Contraction	
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		0.500			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers			¢		
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,548,709.00	4,253,060.00	19.8
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			3,548,709.00	4,253,060.00	19.8
OTHER STATE REVENUE					
Child Nutrition Programs		8520	190,300.00	190,300.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			190,300.00	190,300.00	0.0
OTHER LOCAL REVENUE					0.0
Other Local Revenue			1		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.04
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts		0002	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.00
Other Local Revenue			0.00	0.00	0.09
All Other Local Revenue		8699	812,000.00	999,500.00	00.44
TOTAL, OTHER LOCAL REVENUE					23.19
DTAL, REVENUES			812,000.00 4,551,009.00	999,500.00 5,442,860.00	23.19

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July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

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			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
CERTIFICATED SALARIES			•		
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,407,503.45	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%
TOTAL, CLASSIFIED SALARIES			1,623,387.53	1,795,052.92	10.6%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			714,247.24	821,672.56	15.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			1,687,700.00	1,895,000.00	12.3%

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

Description Resource Co	odes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		138,511.13	112,314.00	-18.9%
CAPITAL OUTLAY				
Bulldings 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%
TOTAL, CAPITAL OUTLAY		0.00	165,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
THER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	186,661.00	245,599.00	31.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		186,661.00	245,599.00	31.6%
OTAL, EXPENDITURES		4,350,506.90	5,034,638.48	15.7%

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budger	Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,548,709.00	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%
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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%
10) TOTAL, EXPENDITURES			4,350,506.90	5,034,638.48	15.7%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			200,502.10	408,221.52	103.6%
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses			0.00	0.00	0.0%
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%

Chico Unified Butte County

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Expenditures by Function

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Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,502.10	408,221.52	103.6%
F. FUND BALANCE, RESERVES					
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 (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 Estimated Actuals	2013-14 Budget	
5310	Child Nutrition: School Programs (e.g., School Lunch, School	769,148.40	1,163,048.52	
Total, Restri	cted Balance	769,148.40	1,163,048.52	

2013-2014 ADOPTED BUDGET

FUND 14 DEFERRED MAINTENANCE



July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A, REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0,0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	300.00	Ne
5) TOTAL, REVENUES			0.00	300.00	Ne
3. EXPENDITURES					1
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	Ne
6) Capital Outlay		6000-6999	0.00	0.00	0.0
 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	Ne
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(14,700.00)	Ne
. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.04
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) Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			• 0.00	(14,700.00)	New
F. FUND BALANCE, RESERVES					
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			85,862.07	71,162.07	-17.1%
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		9750	0.00	0.00	0.0%
Stabilization Arrangements					
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%

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July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Object

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

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July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Object

			2042 42	2013-14	Percent
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Object

Description Resource	Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	15,000.00	Nev
Transfers of Direct Costs	5710	0:00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	15,000.00	New
CAPITAL OUTLAY				
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
THER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
DTAL, EXPENDITURES		0.00	15,000.00	New

July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Description	Resource Godes	Object Oodes	Lotington riotoging		
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES)))
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources					
2) Federal Revenue		8010-8099	0.00	0.00	0.09
		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	Nev
5) TOTAL, REVENUES			0.00	300.00	Nev
B. EXPENDITURES (Objects 1000-7999)				Sec. 1	
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%
10) TOTAL, EXPENDITURES			0.00	15,000.00	New
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(14,700.00)	
. OTHER FINANCING SOURCES/USES			0.00	(14,700.00)	New
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%

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July 1 Budget (Single Adoption) Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	∞ (14,700.00)	New
F. FUND BALANCE, RESERVES					
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)			85,862.07	71,162.07	-17.1%
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash				2. S. S. J. S. S. S. P. J.	0:0%
Stores		9712	0.00	0.00	
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		9750	0.00	0.00	0.0%
Stabilization Arrangements					
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%

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Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restri	icted 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
A. REVENUES				0
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
. EXPENDITURES			5	
			C. Star	
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.04
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.04
5) Services and Other Operating Expenditures	5000-5999	2,500.00	1,156.00	-53.89
6) Capital Outlay	6000-6999	16,993,248.00	1,528,221,10	-91.0
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299, 7400-7499	0.00	0.00	0.04
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	-91.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(14,075,748.00)	(1,529,377.10)	-89.19
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,075,748.00)	(1,529,377.10)	-89.1%
F. FUND BALANCE, RESERVES			(14,010,140.00)	(1,323,317,10)	-03.176
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			1,529,377.10	0.00	-100.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					al quitteration
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
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	2,900,000.00	0.00	-100.09
TOTAL, OTHER STATE REVENUE			2,900,000.00	0.00	-100.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.04
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	20,000.00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			20,000.00	0.00	-100.09
OTAL, REVENUES			2,920,000.00	0.00	-100.0

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Chico Unified Butte County

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

Description	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0,0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.04
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%

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

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%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		2,500.00	1,156.00	-53.8%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			16,993,248.00	1,528,221.10	-91.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7405			
		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
OTAL, EXPENDITURES			16,995,748.00	1,529,377.10	-91.0%

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

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

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					Difference
SOURCES		1			
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		1	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	t			5 L.	
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,995,748.00	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,075,748.00)	(1,529,377.10)	-89.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses			0.00	0.00	0.0%
a) Sources		8930-8979	0.00		0.0%
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,075,748.00)	(1,529,377.10)	-89.1%
F. FUND BALANCE, RESERVES					
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 			1,529,377.10	0.00	-100.0%
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%

		2012-13	2013-14
Resource	Description	Estimated Actuals	Budget

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Total, Restricted Balance

0.00 0.00

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2013-2014 ADOPTED BUDGET

FUND 25 CAPITAL FACILITIES



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
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	122.09
5) TOTAL, REVENUES			820,000.00	1,820,000.00	122.09
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	344,881.23	351,848.65	2.09
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	Ne
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.04
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	144.09
:. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(158,308.97)	(566,680.01)	258.0
. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	51,600.00	Ne
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)	Ne

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)	•		(158,308.97)	(618,280.01)	290.6%
F, FUND BALANCE, RESERVES					
1) Beginning Fund Balance				14 954 995 99	-1.4%
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%
				10,633,615.67	-5.5%
2) Ending Balance, June 30 (E + F1e)			11,251,895.68	10,033,013.07	0.07
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%
		9740	0.00	0.00	0.0%
b) Restricted		0140			
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
-			0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.07
d) Assigned			44.054.005.00	10,633,615.67	-5.5%
Other Assignments		9780	11,251,895.68	10,030,010.07	0.0
e) Unassigned/Unappropriated		0700	0.00	0.00	0.09
Reserve for Economic Uncertainties		9789			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE				0.00	0.07
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%
OTAL, OTHER LOCAL REVENUE			820,000.00	1,820,000.00	122.0%
DTAL, REVENUES			820,000.00	1,820,000.00	122.0%

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
•					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
TOTAL, CLASSIFIED SALARIES			344,881.23	351,848.65	2.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			133,427.74	142,232.36	6.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.05
Travel and Conferences		5200	0.00	0.00	0.09
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 Improvement	ts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulling Services and Operating Expenditures		5800	500,000.00	195,000.00	-61.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		500,000.00	195,000.00	-61.0%
CAPITAL OUTLAY					01.07
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%
TOTAL, CAPITAL OUTLAY			0.00	1,697,599.00	New
THER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
OTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		0.00	0.00	0.0%
TAL, EXPENDITURES			978,308.97	2,386,680.01	144.0%

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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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	51,600.00	Nev
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	51,600.00	Nev
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale/Lease-		8953	0.00	0.00	0.0%
Purchase of Land/Buildings		0900	0.00	0.00	0.07
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%
		8972	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.0%
All Other Financing Sources		0919			
(c) TOTAL, SOURCES USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(51,600.00)	Nev

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0,00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(158,308.97)	(566,680.01)	258.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	51,600.00	Nev
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)	Nev

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		•	(158,308.97)	(618,280.01)	290.6%
F. FUND BALANCE, RESERVES			1 / J		
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) Components of Ending Fund Balance)			11,251,895.68	10,633,615.67	-5.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
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	-5.59
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

Resource Description	2012-13 Estimated Actuals	2013-14 Budget
Total, Restricted Balance	0.00	0.00

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2013-2014 ADOPTED BUDGET

FUND 35 COUNTY SCHOOL FACILITIES



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Description	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES				Difference
1) Revenue Limit Sources				
2) Federal Revenue	8010-8099	0.00	0.00	0.1
3) Other State Revenue	8100-8299	0.00	0.00	0.
	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	0.00	75,500.00	N
5) TOTAL, REVENUES		0.00	75,500.00	N
. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	
2) Classified Salaries	2000-2999	0.00		0.0
3) Employee Benefits	3000-3999		0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures	F	0.00	0.00	0.0
6) Capital Outlay	5000-5999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect	6000-6999	214,098.66	0.00	-100.0
Costs)	7100-7299, 7400-7499	0.00	0.00	0.05
 Other Outgo - Transfers of Indirect Costs 	7300-7399	0.00	0.00	19.53
) TOTAL, EXPENDITURES		214,098.66	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)				-100.0%
OTHER FINANCING SOURCES/USES		(214,098.66)	75,500.00	-135.3%
) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00
b) Transfers Out	7600-7629	0.00		0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00		0.0%
Contributions	8980-8999		0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	0300-0333	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(214,098.66)	75,500.00	-135.3%
F. FUND BALANCE, RESERVES					
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) Components of Ending Fund Balance			7,851,599.70	7,927,099.70	1.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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%

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	• 0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
DTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	68,000.00	New
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	7,500.00	Nev
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	75,500.00	New
OTAL, REVENUES			0.00	75,500.00	New

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

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

s Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
5100	0.00	0.00	0.0
5200	0.00	0.00	0.09
5400-5450	0.00	0.00	0.09
5500	0.00	0.00	0.09
5600	0.00	0.00	0.0
5710	0.00	0.00	0.0%
5750	0.00	0.00	0.0%
5800	0.00	0.00	0.0%
5900	0.00	0.00	0.09
	0.00	0.00	0.0%
6100	0.00	0.00	0.0%
6170	0.00	0.00	0.0%
6200	214,098.66	0.00	-100.0%
6300	0.00	0.00	0.00
			0.0%
			0.0%
			0.0%
	214,098.66	0.00	-100.0%
7211	0.00	0.00	0.0%
7212	0.00	0.00	0.0%
7213	0.00	0.00	0.0%
7299	0.00	0.00	0.0%
7438	0.00	0.00	0.0%
7439	0.00	0.00	0.0%
	0.00		0.0%
	10000		0.076
	5100 5200 5400-5450 5500 5600 5710 5750 5800 5900 6100 6170 6200 6300 6400 6500 7211 7211 7212 7213 7299	5100 0.00 5200 0.00 5400-5450 0.00 5500 0.00 5600 0.00 5710 0.00 5750 0.00 5800 0.00 5900 0.00 5900 0.00 6100 0.00 7211 0.00 7212	5100 0.00 0.00 5200 0.00 0.00 5400-5450 0.00 0.00 5600 0.00 0.00 5600 0.00 0.00 5710 0.00 0.00 5750 0.00 0.00 5800 0.00 0.00 5800 0.00 0.00 5800 0.00 0.00 5800 0.00 0.00 5800 0.00 0.00 6100 0.00 0.00 6100 0.00 0.00 6100 0.00 0.00 6300 0.00 0.00 6300 0.00 0.00 6400 0.00 0.00 6500 0.00 0.00 7211 0.00 0.00 7212 0.00 0.00 7213 0.00 0.00 7438 0.00 0.00

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					٩
INTERFUND TRANSFERS IN					
To: State School Building Fund/					
County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14	Percent
OTHER SOURCES/USES		object obles	Estimated Actuals	Budget	Difference
SOURCES				•	
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources				5100	0.0
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TAL, OTHER FINANCING SOURCES/USES I - b + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES	8				
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	Nev
5) TOTAL, REVENUES			0.00	75,500.00	Nev
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0,00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	-	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(214,098.66)	75,500.00	-135.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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July 1 Budget (Single Adoption) County School Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(214,098,66)	75,500.00	-135.3%
F. FUND BALANCE, RESERVES					100.070
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) Components of Ending Fund Balance) a) Nonspendable 		-	7,851,599.70	7,927,099.70	1.0%
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%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7710	State School Facilities Projects	0.00	68,000.00
Total, Restric	ted Balarice	0.00	68,000.00

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2013-2014 ADOPTED BUDGET

FUND 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS



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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,555,598.00	2,992,366.00	17.19
5) TOTAL, REVENUES			2,555,598.00	2,992,366.00	17.19
3. EXPENDITURES					N
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
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	0.09
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%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			691,372.00	781,372.00	13.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,864,226.00	2,210,994.00	18.69
 OTHER FINANCING SOURCES/USES 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	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,085,111.00)	(2,249,353.00)	7.9%

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(220,885.00)	(38,359.00)	-82.6%
F. FUND BALANCE, RESERVES					01.070
 Beginning Fund Balance 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		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
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0
All Other Federal Revenue		8290	0.00	0.00	0.05
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE				0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	
OTHER LOCAL REVENUE			0.00	0.00	0.0%
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	3	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%
OTAL, OTHER LOCAL REVENUE			2,555,598.00	2,992,366.00	17.1%
DTAL, REVENUES			2,555,598.00	2,992,366.00	17.1%

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
Description CLASSIFIED SALARIES	Neabure oodea	Object Cours			
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0

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

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

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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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) TOTAL, INTERFUND TRANSFERS OUT			2,085,111.00	2,249,353.00	7.9%

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES				buuget	Difference
SOURCES		•			
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources				0.00	0.01
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		
Proceeds from Capital Leases		in the second se	0.00	0.00	0.0%
		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	
USES				0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					0.07/
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS		20 - C	0.00	0.00	0.0%
DTAL, OTHER FINANCING SOURCES/USES a - b + c - d + e)			(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
A. REVENUES				•	
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,555,598.00	2,992,366.00	17.1%
5) TOTAL, REVENUES			2,555,598.00	2,992,366.00	17.19
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	.0.0%
4) Ancillary Services	4000-4999	-	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,864,226.00	2,210,994.00	18.6%
). OTHER FINANCING SOURCES/USES					
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%

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Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(220,885.00)	(38,359.00)	-82.6%
F. FUND BALANCE, RESERVES					
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		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	1,043,433.34	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%

		2012-13	2013-14
Resource	Description	Estimated Actuals	Budget

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Total, Restricted Balance

0.00 0.00

2013-2014 ADOPTED BUDGET

FUND 51 BOND INTEREST AND REDEMPTION FUND



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

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A, REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.0
B. EXPENDITURES			Service 1		Provide State
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
 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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0'
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

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

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	9		0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					0.00
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%
			5,594,155.49	5,594,155.49	0.0%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 			5,054,100.40	0,00 11100.10	
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%
D) Resticied					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9750			
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				5 504 455 40	0.0%
Other Assignments		9780	5,594,155.49	5,594,155.49	0.05
e) Unassigned/Unappropriated				0.00	0.09
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

2013-2014 ADOPTED BUDGET

FUND 56 DEBT SERVICE



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July 1 Budget (Single Adoption) Debt Service Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
3. EXPENDITURES				1	
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%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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%

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July 1 Budget (Single Adoption) Debt Service Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANÇE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 			249,555.71	249,555.71	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			1		
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			State of the	a second second second	
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 (CLOSDED OUT)



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July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A, REVENUES				1
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.0%
B. EXPENSES				0.07
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%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.0%
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

July 1 Budget (Single Adoption) Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C +*D4)			0.00	0.00	0.0%
F. NET POSITION					
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



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	2012-13 E	stimated Ac	tuals	2013-14 Budget			
	1		Denne Lin X			Estimated	
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Revenue Limit	
ELEMENTARY					- and a rubri		
1. General Education			7,360.80	7,354.76	7,354.76	7,354.76	
a. Kindergarten	836.06	836.06	State State	We share the	ACOLONIA COM AN		
 b. Grades One through Three 	2,403.51	2,403.51			が、「違い」		
c. Grades Four through Six *	2,387.50	2,387.50			States and	and the second	
d. Grades Seven and Eight	1,689.34	1,689.34		如何有 <u>新</u> 书之后有			
e. Opportunity Schools and Full-Day Opportunity Classes	31.25	31.25	法法律家庭情况的				
f. Home and Hospital	5.47	5.47	Chine of Ministers	interest			
g. Community Day School	7.67	7.67	1,050,050,000,000,000				
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	
HIGH SCHOOL							
4. General Education		991A - A - 2924 A	3,789.52	3,843.29	3,843.29	3,843.29	
a. Grades Nine through Twelve	3,378.03	3,378.03		Constant Street and			
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		All And All And			
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	
COUNTY SUPPLEMENT							
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						1	
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	
1. ADA for Necessary Small Schools		S I Strategie		進行自己認知為			
also included in lines 3 and 6.		H S H H					
2. REGIONAL OCCUPATIONAL				A STATE OF STATE			
CENTERS & PROGRAMS*	and the second second					STATISTICS CONTRACTOR	

	2012-13 Estimated Actuals			2013-14 Budget			
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA	
CLASSES FOR ADULTS							
13. Concurrently Enrolled Secondary Students*	(理论)、现代法律						
14. Adults Enrolled, State Apportioned*							
15. Students 21 Years or Older and				Star Land		Al The Fill Party of	
Students 19 or Older Not							
Continuously Enrolled Since Their						And the second sec	
18th Birthday, Participating in		New York Contraction of the second					
Full-Time Independent Study*							
16. TOTAL, CLASSES FOR ADULTS							
(sum lines 13 through 15)	Martin Constant				an a suite that the suite	direction and the contents	
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	
SUPPLEMENTAL INSTRUCTIONAL HOURS	In case of the local data and th		AND			H C17 (11) World T (7) (1020)	
19. ELEMENTARY*		发育 是是一种制				D. S. Starten and S. S.	
20. HIGH SCHOOL*							
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS	「「「「「「「」」」						
(sum lines 19 and 20)	na in in installe	Web International				0.315.36.2017.050	
COMMUNITY DAY SCHOOLS - Additional Funds	1		-			ř –	
22. ELEMENTARY							
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only			and the second second	A - 4715 - 11-577			
b. 7th & 8th Hour Pupil Hours (Hours)*						20022.1021.003H-1031	
23. HIGH SCHOOL	0.04						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	2.04	1000 1000 1000			15. TOT - 12. ST. (0. 181	AND DATE OF	
b. 7th & 8th Hour Pupil Hours (Hours)*	Sector Sector Sector Sector		an an ann an Anna an An			Har 2500 L MURAL PARTY	
CHARTER SCHOOLS	1	1	1				
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*	1415455300		Contempt of the second		(File Steven)	1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPI	L TRANSFER						
28. Regular Elementary and High School ADA (SB 937)	1	Í					
BASIC AID OPEN ENROLLMENT							
29. Regular Elementary and High School ADA							

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

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Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			Buuget
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
REVENUE LIMIT SUBJECT TO DEFICIT			
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	a shi ya wa ana siya b	
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		CONTRACTOR AND
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
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT			0.01000
(Line 15 times Line 16)	0284	60,531,105.95	64,400,447.73
OTHER REVENUE LIMIT ITEMS			
8. Unemployment Insurance Revenue	0060	996,560.00	187,067.00
9. 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
PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
3. TOTAL, OTHER REVENUE LIMIT ITEMS			
(Sum Lines 18 and 22, minus Lines 19 through 21)		856,625.00	25,642.00
4. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	61,387,730.95	64,426,089.73

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Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
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
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		A State of State of State
33. Core Academic Program	9001	1.8. 中国的主义的主义	
34. California High School Exit Exam	9002	a Martin and Constants	
35. Pupil Promotion and Retention Programs		References and	
(Retained and Recommended for Retention,	0046 0017	North Strates and the	Catholic Boundary
and Low STAR and At Risk of Retention)	9016, 9017 0570		
36. Apprenticeship Funding	3103, 9007		
37. Community Day School Additional Funding	0634, 0629,		
38. Basic Aid "Choice"/Court Ordered Voluntary	9037		
Pupil Transfer/Basic Aid Open Enrollment	9018		
39. Basic Aid Supplement Charter School Adjustment	9018	707.05	0.00
40. All Other Adjustments		101.03	0.00
41. TOTAL, OTHER ITEMS	1.	707.05	0.00
(Sum Lines 33 through 40, minus Line 32)		101.00	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31c and 41)		41,777,759.00	43,444,119.73
(This amount should agree with Object 8011)		41,111,100.00	10,111,110110
43. Less: Revenue Limit State Apportionment Receipts 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			the next and the starts
		41,777,759.00	
(Line 42 minus Line 43)		41,111,100.001	
OTHER NON-REVENUE LIMIT ITEMS		and the second	
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		

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals GENERAL FUND 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
			T	OTAL	100,124,642.54	365			TOTAL	and the second sec	

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	39,091,893.66	375
2. Salaries of Instructional Aides Per EC 41011	2100	5,546,937.97	380
3. STRS	3101 & 3102	3,136,216.39	382
4. PERS.	3201 & 3202	681,867.71	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,001,331.21	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	9,021,631.03	385
7. Unemployment Insurance	3501 & 3502	706,235,56	390
B. Workers' Compensation Insurance	3601 & 3602	1,085,938.87	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	1
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		60,272,052.40	395
12. Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2		0,00	
13a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,751,054.67	396
b. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		58,520,997.73	397
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372.		62.69%	
6. District is exempt from EC 41372 because it meets the provisions	00100000000000000000000000000000000000		
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. Minimum percentage required (60% elementary, 55% unified, 50% high) 1. 55.00% Percentage spent by this district (Part II, Line 15) 2. 62.69% 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 0.00% 93,351,681.56 District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). 4. Deficiency Amount (Part III, Line 3 times Line 4) . 0.00

July 1 Budget (Single Adoption) 2013-14 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PARTI - 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	
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	37,334,858.46	375
	2100	5,784,776.80	380
	3101 & 3102	3,034,135.67	382
	3201 & 3202	707,610.81	383
	3301 & 3302	1,011,034,40	384
			1
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and	3401 & 3402	9.041.105.49	385
Annuity Plans).	· · · · · · · · · · · · · · · · · · ·	135,158,94	
7. Unemployment insurance.		1.071.375.01	392
8. Workers' Compensation Insurance.		0.00	1
9. OPEB, Active Employees (EC 41372),			393
10. Other Benefits (EC 22310)	and a second	58,120.055.58	-
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		50,120,055,50	1000
12. Less: Teacher and Instructional Aide Salaries and		0.00	
Benefits deducted in Column 2	**************	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		004 000 70	000
Benefits (other than Lottery) deducted in Column 4a (Extracted).		924,888.78	396
b. Less: Teacher and Instructional Aide Salaries and			396
Benefits (other than Lottery) deducted in Column 4b (Overrides)*,		57,195,166,80	
14. TOTAL SALARIES AND BENEFITS.		57,195,106.80	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%	4	
16 District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			1

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

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- 0		and the second se
	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 p costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administration of the plant services costs attributed to general administration and included in the pool is standardized at using the percentage of salaries and benefits relating to general administration as proxy for the percentage of squar occupied by general administration.	tive offices The
	 A. Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll Enter the costs, if any, of general administrative positions performing services ON SITE but paid through contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 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. 	2,798,470.36 h a
	 B. Salaries and Benefits - All Other Activities 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 Attributed to 2 methods 	85,828,658.05
	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 set to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "no or mass" separation costs. Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect cost may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's r costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may ide these costs on Line A for inclusion in the indirect cost pool.	ormal" or "abnormal d by governing board ts. State programs normal separation entify and enter
r F	Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to t employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives s Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be ch programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of p administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exc A. Normal Separation Costs (aption of the cost)	uch as a Golden
F	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 8100-8 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost poo Retain supporting documentation.	
B	3. 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.	second goals					
	2	(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)					
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	1,579,078.75				
		goals 0000 and 9000, objects 5000-5999)	44,825.00				
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	44,020.00				
	-	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)					
	6.		246,628.12				
	_	(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)					
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00				
	8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00				
	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				
В.		se Costs					
	1. 2.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,448,171.96				
	2. 3.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,188,244.09				
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,872,607.78				
	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)					
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191.	590,696.39				
		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)					
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	56,482.85_				
		(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)					
	12.	(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) Facilities Rents and Leases (all except portion relating to general administrative offices)	7,318,651.75				
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00				
	13.	Adjustment for Employment Separation Costs	0.00				
		 a. Less: Normal Separation Costs (Part II, Line A) 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				
		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							
		 information only - not for use when claiming/recovering indirect costs) A8 divided by Line B18) 	5 120/				
P	-		5.12%				
υ.	D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)						
		A10 divided by Line B18)	5.62%				
			0.0270				

Part IV - Carry-forward Adjustment

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

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

A	A. Indirect costs incurred in the current year (Part III, Line A8)	5,319,332.46
В	B. Carry-forward adjustment from prior year(s)	
	1. Carry-forward adjustment from the second prior year	756,603.96
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C	C. Carry-forward adjustment for under- or over-recovery in the current year	
	 Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior y cost rate (5.34%) times Part III, Line B18); zero if negative 	rears, minus (approved indirect 524,272.55
	 Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior ye (approved indirect cost rate (5.34%) times Part III, Line B18) or (the highest recover costs from any program (6.61%) times Part III, Line B18); zero if post 	roto up al la
D.	D. Preliminary carry-forward adjustment (Line C1 or C2)	524,272.55
E.	E. Optional allocation of negative carry-forward adjustment over more than or	ne year
	Where a negative carry-forward adjustment causes the proposed approved rate the LEA could recover indirect costs to such an extent that it would cause the LE the carry-forward adjustment be allocated over more than one year. Where alloca than one year does not resolve a negative rate, the CDE will work with the LEA of Option 4 Put is in	A significant fiscal harm, the LEA may request that ation of a negative carry-forward adjustment over more on a case-by-case basis to establish an approved rate.
	Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative adjustment is applied to the current year calculation:	e carry-forward not applicable
	Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of neg adjustment is applied to the current year calculation and the remainde is deferred to one or more future years:	gative carry-forward r not applicable
	Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of ne adjustment is applied to the current year calculation and the remainde is deferred to one or more future years:	gative carry-forward r
	LEA request for Option 1, Option 2, or Option 3	not applicable
F.	 Carry-forward adjustment used in Part III, Line A9 (Line D minus amount defe Option 2 or Option 3 is selected) 	erred if524,272.55

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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
A. AMOUNT AVAILABLE FOR THIS FISC			Tor Experience	(Resource 0300)	Totais
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
 Transfers from Funds of Lapsed/Reorganized Districts 	8965	0.00		0.00	0.00
5. Contributions from Unrestricted					
Resources (Total must be zero) 6. Total Available	8980	0.00			0.00
(Sum Lines A1 through A5)		1,742,683.37	0.00	540,821.16	2,283,504.53
3. EXPENDITURES AND OTHER FINANC	ING USES				
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	0.000.00
6. Capital Outlay	6000-6999	0.00		6,000.00	6,000.00
7. Tuition	7100-7199	0.00			0.00
 Interagency Transfers Out 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				0.00
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 Financin	g Uses		2		0,00
(Sum Lines B1 through B11)		1,354,639.78	0.00	371,199.00	1,725,838.78
ENDING BALANCE (Must equal Line A6 minus Line B12) COMMENTS:	979Z	388,043.59	0.00	169,622.16	557,665.75

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.

July 1 Budget (Single Adoption) 2012-13 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

04 61424 0000000 Form NCMOE

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Section 1 - Expenditures Geals Functions Objects Expenditures A. Total state, federal, and local expenditures (all resources) All All All 1000-7999 105,911,821.48 B. Less all federal expenditures not allowed for MOE: (Resources, except federal as identified in Line B) 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) All 5000-7999 9,863,491.70 2. Capital Outlay South Service All 9000-7999 9,863,491.70 3. Debt Service All 9100 5000-7999 9,063,400.00 4. Other Financing Uses All 9100 7600-7699 0.00 5. Interfund Transfers Out All 9200 7551 0.00 6. All Other Financing Uses 7100-7199 9000-9999 3801-3802 0.00 7. Nonagency Nonagency All 8710 194,674.25 9. PERS Reduction All 8710 194,674.25 All All 801-3802 136,698.86 10. Supplement		Fun	ds 01, 09, and	d 62	2012-13
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) All 1000-7999 9,863,491.70 1. Community Services Solo-5999 All except All except All except 2. Capital Outlay All except All except All except All except 3. Debt Service All except All except All except All except 4. Other Transfers Out All escept 700-7199 0.00 5. Interfund Transfers Out All escept 100-7899 0.00 6. All Other Financing Uses All escept 100-7899 0.00 7. Nonagency All escept 100-7899 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All 300-3802 0.00 9. PERS Reduction All escept 100-7143, 170, or 100-7143, 170, or 100-7143, 170, or 1. Total state and local expenditures not allowed for MOE calculation allowed for MOE calculation (Sum lines C1 through C10) 100-7143, 170, or 100-7143, 170, or 100-714	Section I - Expenditures	Goals	Functions	Objects	Expenditures
(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 1000-7999 9,863,491.70 1. Community Services All 40 5000-599 6000-699 12,500.00 2. Capital Outlay All except 6000-699 12,500.00 3. Debt Service All 9100 7439 641,080.00 4.0 Other Transfers Out All 9200 7200-7229 0.00 5. Interfund Transfers Out All 9200 7600-7629 0.00 7. Nonagency 0.00 41 9200 7600-7629 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 1000-7199 9000-999 3801-3802 136,698.86 10. Supplemental exponditures made as a result of a Presidentially declared disaster 7200-7133 136,698.86 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 1000-7143, 7200-7143 12. Expenditures to cover deficits for food services (Funds 13 and 61) (friegative, then zero) 1000-7143, 7200-7143 1000-7143	A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	105,911,821.48
(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 1000-7999 9,863,491.70 1. Community Services All 40 5000-599 6000-699 12,500.00 2. Capital Outlay All except 6000-699 12,500.00 3. Debt Service All 9100 7439 641,080.00 4.0 Other Transfers Out All 9200 7200-7229 0.00 5. Interfund Transfers Out All 9200 7600-7629 0.00 7. Nonagency 0.00 41 9200 7600-7629 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 1000-7199 9000-999 3801-3802 136,698.86 10. Supplemental exponditures made as a result of a Presidentially declared disaster 7200-7133 136,698.86 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 1000-7143, 7200-7143 12. Expenditures to cover deficits for food services (Funds 13 and 61) (friegative, then zero) 1000-7143, 7200-7143 1000-7143					
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1000-7999 1. Community Services All score of services 2. Capital Outlay 5400-569, 360-569, 5400-56				4000 7000	0 962 401 70
(All resources, except federal as identified in Line B) 1000-7999 1. Community Services 1000-7999 2. Capital Outlay All except 3. Debt Service All except 4. Other Transfers Out 5400-5450, 5500,7430- 5. Interfund Transfers Out All 9200 6. All Other Financing Uses 7400-7199 7. Nonagency 9100 8. Tuition (Revenue, in tieu of expenditures, to approximate costs of services for which tuition is received) 9100-7899 9. PERS Reduction All ason to include expenditures in lines B, C1-C3, D1, or D2, 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 1000-7143, 7300-7439 D. Plus additional MOE expenditures in cover deficits for student body activities 7300-7439 12. Expenditures to cover deficits for student body activities 7300-7439 2. Expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376,67 5. Charter school expenditure adjustments (From Section V) 0.00	(Resources 3000-5999, except 3355 and 3385)		Ali	1000-7999	9,003,491.70
1. Community Services All except 5,000.00 2. Capital Outlay All except All except 5,000.00 3. Debt Service All except All except 5,000.00 4. Other Transfers Out All 9100 7699 641,080.00 5. Interfund Transfers Out All 9200 720-7199 0.00 6. All Other Financing Uses All 9200 7699 0.00 7. Nonagency All 9200 7699 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All 8710 194,674.25 9. PERS Reduction All 4ll 8710 194,674.25 All 4ll 8801-3802 136,688.86 10. Supplemental expenditures made as a result of a Presidentially declared disaster 0.00 989,953.11 0.00 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 0.00 989,953.11 D. Plus additional MOE expenditures: 1000-7143, 7300-7439 1.1 0.00 0.00 1. Total state and local expenditures in cover deficits for student body activities 7300-7439 0.00 2. Expenditures to cover deficits for student body activities 95,058,3	 C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 				
1. Community Services All 500-599 801-3802 5,000.00 2. Capital Outlay All except 700-7199 500-599 600-6999 12,500.00 3. Debt Service All except 700-7199 500-5450, 580, 580, 580, 580, 580, 580, 580, 5					
2. Capital Outlay 7100-7199 5000-5999 6000-6999 12,500.00 3. Debt Service All 9100 7439 641,080.00 4. Other Transfers Out All 9200 7200-7299 0.00 5. Interfund Transfers Out All 9200 7851 0.00 6. All Other Financing Uses 9000-7899 except 0.00 7. Nonagency All 9200 7851 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All 9000-7999 except 0.00 9. PERS Reduction All 8710 194,674.25 All All 801-3802 136,698.86 10. Supplemental expenditures made as a result of a Presidentially declared disaster All All 801-3802 136,698.86 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. 989,953.11 1. Expenditures to cover deficits for student body activities 1000-7143, 7300-7439 900-9899 0.00 2. Expenditures to cover deficits for student body activities 1000-7144, 7300-7439	1. Community Services	All	5000-5999		5,000.00
3. Debt Service 4. Other Transfers Out 5. Interfund Transfers Out 6. All Other Financing Uses 7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for student body activities E. Total expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section V)	2 Canital Outlay			6000-6999	12 500 00
3. Debt Service All 9100 7439 641,080.00 4. Other Transfers Out All 9200 720-7299 0.00 5. Interfund Transfers Out All 9200 720-7299 0.00 6. All Other Financing Uses All 9300 760-7629 0.00 7. Nonagency All 9200 7651 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All 8710 194,674.25 9. PERS Reduction All 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. 989,953.11 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 989,953.11 D. Plus additional MOE expenditures: 1000-7143, 7300-7439 minus 8000-899 0.00 2. Expenditures before adjustments (From Section V) 95,058,376.67 95,058,376.67 0.00		1100 1100			
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 9200 7651 0.00 7. Nonagency All 9200 7659 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All 8710 194,674.25 9. PERS Reduction All 8710 194,674.25 All All 8710 194,674.25 9. PERS Reduction All All 8710 194,674.25 All All 8710 194,674.25 9. PERS Reduction All All 8710 194,674.25 All All 8710 194,674.25 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. 989,953.11 989,953.11 10. D. Plus additional MOE expenditures: 1000-7143, 7300-7439 1000-7143, 7300-7439 980,9653.11 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) All All All 8000-89	3 Debt Service	AIL	9100 -		641.080.00
5. Interfund Transfers Out 6. All Other Financing Uses 7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9. PERS Reduction 10. Supplemental expenditures made as a result of a Presidentially declared disaster 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section V)			0100	1100	
6. All Other Financing Uses 9100 7699 7. Nonagency All 9200 7651 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9000-9999 3801-3802 0.00 9. PERS Reduction 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. 136,698.36 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 989,953.11 D. Plus additional MOE expenditures: (Funds 13 and 61) (If negative, then zero) 1000-7143, 7300-7439 9000-7439 2. Expenditures to cover deficits for student body activities All All All All E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 95,058,376.67 F. Charter school expenditure adjustments (From Section V) 0.00 0.00	4. Other Transfers Out	All	9200	7200-7299	0.00
6. All Other Financing Uses 9100 7699 7. Nonagency All 9200 7651 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) 9000-9999 3801-3802 0.00 9. PERS Reduction 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. 136,698.36 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 989,953.11 D. Plus additional MOE expenditures: (Funds 13 and 61) (If negative, then zero) 1000-7143, 7300-7439 9000-7439 2. Expenditures to cover deficits for student body activities All All All All E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 95,058,376.67 F. Charter school expenditure adjustments (From Section V) 0.00 0.00	5 Interfund Transfers Out	A11	0300	7600-7620	0.00
6. All Other Financing Uses All 9200 7651 0.00 7. Nonagency Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All 9200 7651 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All 9200 7651 0.00 9. PERS Reduction All All 9710 194,674.25 9. PERS Reduction All All 8710 194,674.25 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. 0.00 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 989,953.11 D. Plus additional MOE expenditures: 1000-7143, 7300-7439 0.00 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 1000-7143, 8000-3699 0.00 2. Expenditures to cover deficits for student body activities All All All All B000-3699 0.00 8. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 95,058,376.67 95,058,376.67 F. Charter school expenditure a					0.00
7. Nonagency All except 5000-5999 1000-7999 except 5000-5999 0.00 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All except 5000-5999 0.00 9. PERS Reduction All All 8710 194,674.25 9. PERS Reduction All All 8710 194,674.25 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: 1000-7143, 7300-71439 minus 8000-8699 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 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. 95,058,376.67 E. Total expenditures adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 0.00 F. Charter school expenditure adjustments (From Section V) 0.00 0.00	6. All Other Financing Uses	All			0.00
7. Nonagency 7. Nonagency 7100-7199 9000-9999 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 8710 194,674.25 9. PERS Reduction All All 8710 194,674.25 9. PERS Reduction All All B301-3802 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. D2. 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) 989,953.11 989,953.11 D. Plus additional MOE expenditures: 1000-7143, 7300-7439 minus 8000-8699 0.00 2. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) All All All All B000-8699 0.00 2. Expenditures to cover deficits for student body activities Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 95,058,376.67 F. Charter school expenditure adjustments (From Section V) 0.00 0.00 0.00					
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) All All All All 194,674.25 9. PERS Reduction All All All All All All All 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. D2 D2 D2 D2 D2 D2 D36,698.86 D36,998.36 D36,998.36 D36,998.36 D36,998.36 D36,998.36 D36,998.37 D36,998.953.11 D36,998.953.11 D36,999.953.11 D36,999.95	7 Nonagency	7100-7199			0.00
All All 8710 194,674.25 9. PERS Reduction All All 8710 194,674.25 10. Supplemental expenditures made as a result of a Presidentially declared disaster All All All 3801-3802 136,698.86 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. 989,953.11 D. Plus additional MOE expenditures: 1000-7143, 7300-7439 minus 8000-8699 980,953.11 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 1000-7143, 7300-7439 minus 8000-8699 0.00 2. Expenditures to cover deficits for student body activities All All All B000-8699 0.00 Manually entered. Must not include expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 95,058,376.67 F. Charter school expenditure adjustments (From Section V) 0.00 0.00 0.00	8. Tuition (Revenue, in lieu of expenditures, to approximate				
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: 1000-7143, 7300-7439 minus 8000-8699 0.00 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) Manually entered. Must not include expenditures in lines A or D1. 2. Expenditures to cover deficits for student body activities All All 8000-8699 0.00 E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 95,058,376.67 F. Charter school expenditure adjustments (From Section V) 0.00 0.00		All	All	8710	194,674.25
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: 1000-7143, 7300-7439 minus 8000-8699 0.00 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) Manually entered. Must not include expenditures in lines A or D1. 2. Expenditures to cover deficits for student body activities All All 8000-8699 0.00 E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 95,058,376.67 F. Charter school expenditure adjustments (From Section V) 0.00 0.00					100 000 00
Presidentially declared disaster Image: State and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) D. Plus additional MOE expenditures: 1000-7143, 7300-7439 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 11. All 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	9. PERS Reduction	All	All	3801-3802	136,698.86
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) 1000-7143, 7300-7439 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			s in lines B, C		
D. Plus additional MOE expenditures: 7300-7439 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) All All All B000-8699 0.00 2. Expenditures to cover deficits for student body activities Manually entered. Must not include expenditures in lines A or D1. Manually entered. Must not include expenditures in lines A or D1. 95,058,376.67 F. Charter school expenditure adjustments (From Section V) 0.00 0.00	allowed for MOE calculation				989,953.11
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) All All 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. 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					
(Funds 13 and 61) (If negative, then zero) All All 8000-8699 0.00 2. Expenditures to cover deficits for student body activities Manually entered. Must not include expenditures in lines A or D1. 95,058,376.67 E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) 95,058,376.67 0.00 F. Charter school expenditure adjustments (From Section V) 0.00 0.00					
2. Expenditures to cover deficits for student body activities E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) F. Charter school expenditure adjustments (From Section V)		All	All		0.00
(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	2. Expenditures to cover deficits for student body activities				
	E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				95,058,376.67
G. Total expenditures subject to MOE (Line E plus Line F) 95.058.376.67	F. Charter school expenditure adjustments (From Section V)		A Dist.	-	0.00
	G Total expenditures subject to MOE (Line E plus Line F)				95,058,376.67

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July 1 Budget (Single Adoption) 2012-13 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

Section II - Expenditures Per ADA		2012-13 Annual ADA/
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		Exps. Per ADA
 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) 		11,476.
C. Total ADA before adjustments (Lines A plus B)		11,476.8
D. Charter school ADA adjustments (From Section V)		0.0
E. Adjusted total ADA (Lines C plus D)		11,476.8
E. Expenditures per ADA (Line I.G divided by Line II.E)		8,282.6
Section III - MOE Calculation (For data collection only. Final letermination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
 Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI) 	90,711,709.10	7,767.03
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00	0.00
Required effort (Line A.2 times 90%)	81,640,538.19	6,990.33
Current year expenditures (Line I.G and Line II.F)	95,058,376.67	8,282.64
MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	
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 M	0.00
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%	

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Education Jobs Fund Expenditures (Resource 3205)	Goals	Functions	Objects	2012-13 Expenditures
 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 e expenditu	ntered. Must res previously	not include 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		ntered. Must r res previously		
 Total Education Jobs Fund expenditures available to apply to deficiency 		en Henrieu, en		
(Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requiremen are positive) (continued)	t (If both amounts in Line	D of Section III
 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)		0.00
(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
 Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) 	0.00	
 Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero) 		0.00
 MOE determination with Education Jobs Fund expenditure adjustment. 	MOE Me	t
(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 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%

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

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND Expenditure Detail	0.00	(521,147,13)	0.00	(325,724.00)				
Other Sources/Uses Detail Fund Reconciliation			0.00	[020,724.00]	2,085,111.00	0.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail Other Sources/Uses Detail	474,461.00	0.00	139,063.00	0.00				5
Fund Reconcillation					0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail				and the second			0.00	0.00
Other Sources/Uses Detail	1 Bellin and the	教育の実施する		A State Of	shares a fai		101.12.10	ALC: NO
Fund Reconciliation 11 ADULT EDUCATION FUND	201 13 P. 19 19 19 19 19 19 19 19 19 19 19 19 19	Minute States	的复数 建合金 网络拉拉					tellur Fapitra
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND							0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					0.00	0.00	0.00	
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detall							0.00	0.00
Olher Sources/Uses Detail	46,686.13	0.00	186,661.00	0.00	0,00			
Fund Reconciliation			Robert States	All states	0,00	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00	in the state					0.00
Other Sources/Uses Detail	0.00	0.00	A State of the State	NER BARES	0.00	0.00		
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND			the second second				0.00	0.00
Expenditure Detail	0.00	0.00		1. 1. 1. 1. 1. T. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.				
Other Sources/Uses Detail Fund Reconciliation	And Buch	States and	Real Production	and another	0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						-	0.00	0.00
Expenditure Detall		1 m 12 - 12		「「「「「「「「」」」				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND						-	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	St. T.					
Fund Reconciliation					0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00		121220	2232	ALS STREET, SAL		0.00	0,00
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation	and the second states		ALS PROPERTY	And Participation	the fact of the second s	0.00	0.00	0.00
30 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail	Status of Coltan	INP A NUMBER	动来企业上的社	N. A. C. TONG				
Other Sources/Uses Detail				N. WARRING M	0.00	0.00		
Fund Reconciliation 21 BUILDING FUND			1. 化合同的 自己的				0_00	0.00
Expenditure Detail	0.00	0.00	KAN BERT	Maria and				
Other Sources/Uses Detail Fund Reconciliation				Shering and	0.00	0.00		
25 CAPITAL FACILITIES FUND			R. A.S. and S. A.				0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation			Contraction of Street of		0.00	0.00	0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND							0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	그는 것 같은 것 같		0.00	0.00		
Fund Reconciliation		8	in the second		0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00	Exclusive a series		0.00	0.00		
Fund Reconciliation SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS		100					0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation			1536 30124	STREES STREET	0.00	2,085,111.00		
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS		1	Republication of the			-	0.00	0,00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	· · · · · · · · · · · · · · · · · · ·	CONSISTER IN STREET				
Fund Reconciliation		「たいことのない」の			0.00	0.00	0.00	0.00
BOND INTEREST AND REDEMPTION FUND Expenditure Detail	A SHE WALL SE	St. Stall for the				F	0.00	0.00
Olher Sources/Uses Detail	14 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(1) · · · · · · · · · · · · · · · · · · ·	H. C. C		0.00	0.00		
Fund Reconciliation			S STREET, STREET,		0,00	0,00	0.00	0.00
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail	Contraction of the	Q. 济和管区 26 C	Star Star					
Other Sources/Uses Detail	The search is			alter of the new	0.00	0.00		
Fund Reconcillation 3 TAX OVERRIDE FUND			11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				0.00	0.00
Expenditure Detail			1.以合称出生。					
Other Sources/Uses Detail	A STORAGE S	·····································	2.7.82.0 5	CALL AND STOL	0.00	0.00		
Fund Reconciliation 6 DEBT SERVICE FUND			P.Votel 1	の方法理に言い		_	0.00	0.00
Expenditure Detail	中國的革命的	法国外部组织合于1	Part - Care					
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
7 FOUNDATION PERMANENT FUND				and the second s	and the second	-	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					2018 - 11 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	0.00	0.00	0.00
1 CAFETERIA ENTERPRISE FUND		1				F	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation				-	0.00	0.00	0.00	0.00

Chico Unified Butte County

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

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds
62 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail	0.00					1000-1020	9310	9610
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation		1			0.00	0.00		
63 OTHER ENTERPRISE FUND			and the second second	State of the second second			0.00	0.0
Expenditure Detail	0.00	0.00	28	2 3 6 8 8 8				0.0
Other Sources/Uses Detail	0.00	0.00	151 - N. Y. I. St.	61_3336L011039				
Fund Reconciliation			111 P. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		0.00	0.00		
65 WAREHOUSE REVOLVING FUND		2	Harrison of the state	11.111111111111			0.00	0.0
Expenditure Detail	0.00	0.00	CEN CONSEL	112.23 2001101		1		
Other Sources/Uses Detail		0.00	CANTE SCALE OF					
Fund Reconcillation		15	a mail 10 mail 10 mail 1		0.00	0.00		
67 SELF-INSURANCE FUND		1	1. 当时代的。1217	LA 2.12 (A)		-	0.00	0.00
Expenditure Detail	0.00	0.00	JUL MARSHINE STATE					
Other Sources/Uses Detail	AND INCOMENTAL INCOMENT	W/WORKERSTOWN	经当时代的利用	1. E. B. PSA. 15.1	0.00			
Fund Reconcillation		AND THE P	CEDENT STOLE		0.00	0.00		
71 RETIREE BENEFIT FUND	吸引着"自信的"。 第1	ath More an inches	シン 時代 たい ない		18	50 10 - SO 1.S-	0.00	0.00
Expenditure Detail Other Sources/Uses Detail			COLDER STATES	Carl Stationals	12			
Fund Reconciliation		6	·····································	and the second second	0.00	and the state		
				ALL HORSENELLER	0.00	5.00 X X X X X X X X X X X X X X X X X X		0.95995
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail		10	机构的 经公司目的	Der Commune	12	A STATE STATE	0.00	0.00
Other Sources/Uses Detail	0.00	0.00	CONTRACT OF	10010 5 200	18	STA NIGHT		
Fund Reconciliation	Contraction of the second	and the state of	学生的 、 文学和的, 00 位		0.00	" Service States		
6 WARRANT/PASS-THROUGH FUND	Ret the Children		但在一些是是一些情况		ANALY VILLAND		0.00	
Expenditure Detail	The Carl of the		12 · 2 计目前12 日 /	for the second	and the second		0.00	0.00
Other Sources/Uses Detail	12、122日金町合作制。	21.200 Tata 288	A CONTRACTOR	Service and the	A. S. Carlos	NR MELTER		
Fund Reconciliation	CARGE STATISTICS	STORAGE STREET	de Aman (1989)	Sold State State	Contract March 1	16.5.1.5.18.5.19.49		
5 STUDENT BODY FUND	REAL COLORS	103 家庭主动加生	STAND PHOTO	M. NORDE STR		的复数了普尔尔	0.00	
Expenditure Detail	Participation of the	The standard of the	STATES IN STREET			Carles -	0.00	0.00
Other Sources/Uses Detail		Di George Mar	出たの話が、新聞	ALC: NOT THE OWNER		A CONTRACTOR OF A CONTRACTOR		
Fund Reconciliation	CAL NUMBER OF	and the state of the	and the second	STON BANE S	2014-01-01-01-01-01-01-01-01-01-01-01-01-01-	20 Super		
TOTALS	CALLS CALL	of Alexander a	10 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				0.00	
Tornua	521,147.13	(521,147,13)	325,724.00	(325,724.00)	2,085,111.00	2,085,111,00	0.00	0.00

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

Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Olher Funds 9610
01 GENERAL FUND		1					Sugar (Actual)	CONSTRUCT
Expenditure Detail Other Sources/Uses Detail	0_00	(636,049_00)	0_00	(405,005.00)	2,300,953.00	0.00		
Fund Reconciliation					-10001000000	0.00	an and the second second	Carlos Maria Ingelse
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	607,235.00	0.00	159,406.00	0.00				
Expenditure Detail Other Sources/Uses Detail	007,233.00	0.00	139,400,00	0.00	0.00	0_00	图 260 年 21 年 1	20.000
Fund Reconciliation	Constant Automation	under state of the second	POLICIAL DATA CONTRACTOR	Westman Property in the state				all and the second
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail	Calgoring	กละปี เช่น กินอก	的法律的问题	S CHARACTER	1 2 1 3 A 1 3		Sector Sugar	divini (2 of)
Other Sources/Uses Detail					Contraction of the second	a the first to	ALL PROVIDENCE	ONCE STOLL
Fund Reconciliation 11 ADULT EDUCATION FUND	CONTRACT OF CONTRACT	OPT TAS MINOR CODE IN		VICTOR ST. TO U				
Expenditure Detail	0.00	0_00	0.00	0.00			17 miles scherker	
Other Sources/Uses Detail					0.00	0.00		Service and the service of the servi
Fund Reconcliation 12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0_00		2.22		
Other Sources/Uses Detail Fund Reconciliation					0_00	0.00		Constant States
13 CAFETERIA SPECIAL REVENUE FUND								Contraction in
Expenditure Detail	28,814.00	0.00	245,599.00	0.00	0.00	0.00	DISTLATION OF	
Other Sources/Uses Detail Fund Reconciliation			AND SPACE	R No. 200 C	0.00	0.00	and the same	
14 DEFERRED MAINTENANCE FUND								in knitter
Expenditure Detail Other Sources/Uses Detail	0.00	0.00		CONTRACTOR AND	0.00	0.00		040000000
Fund Reconciliation			State Present	A State of State		-1.4.4.	202224 7. 4	A CONTRACTOR OF THE
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00		12401-2423年1月1			A STATISTICS	Boo and State
Other Sources/Uses Detail	0.00	0.00			0.00	0.00	2.31 (2.1) (54)	PROPERTY OF STREET
Fund Reconciliation	123020-2322	State Conce	Star Solitan	医常常性外部管			at a start of the	and the second
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail			Terrar and the second				Service of the servic	
Other Sources/Uses Detail			Strange Andrews		0,00	0,00	He and the state	
Fund Reconciliation 18 SCHOOL BUS EMISSIONS REDUCTION FUND			THE SECTION OF	the state of the			A STREET	Barry Street
Expenditure Detail	0.00	0.00						1.1.1
Other Sources/Uses Detail					0.00	0.00	Read Cartan	Sector States 12
Fund Reconciliation 19 FOUNDATION SPECIAL REVENUE FUND					首先并必须没杀		100-10-1-1	and the state
Expenditure Detail	0.00	0.00	0.00	0.00	S also affective		and all the	
Olher Sources/Uses Detail Fund Reconciliation	NOTES OF STREET	Night Charles		A CONTRACTOR OF A CONTRACTOR A		0.00	物理由实现	1997年1月1月1日
30 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	The second states		Mr. Str. Str. Str.				State State	A STREET
Expenditure Detail	15 D 18 2 5 A 0 - 10 H		in the second	新教授 (1997)(1997)	0.00	0.00	Standard Street	and the second second
Other Sources/Uses Detail Fund Reconciliation			1. Contraction of		0.00	0,00	温泉 公理6-1	N. C. Stern
21 BUILDING FUND			Telezione anna	他们们的自己认为			Same and Same	10月20日10月3日
Expenditure Detall Other Sources/Uses Detail	0.00	0.00		et anna state	0.00	0.00	Part in second	ALL
Fund Reconciliation				時以上の時間の	0.00	0100	S. S. S. Strain	
25 CAPITAL FACILITIES FUND	0.00	0.00	Contraction (Section)	Friday Starts		_	Astron Barris	PERR YE
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	ATT DAUGAST		0.00	51,600.00	and the second second	
Fund Reconciliation				120122			Starking Velson	and the second second
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00	ADD THE DESIGNATION	al statistical			制造 接近的 开始的	and the second second
Olher Sources/Uses Detail	0.00	0.50	and a state of a	出版的制度的复数	0.00	0.00		E Charles
Fund Reconciliation			12 1 1 2 2 2 2 2				an the second second	CONTRACT EVA
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00	a sub on sector	SPARE ST			2023 Se 540	
Other Sources/Uses Detall			State of the second	Water Sale and	0.00	0.00	「「中国家の」で、「「	
Fund Reconciliation			The second second second				NEW TE AND	
Expenditure Detail	0.00	0.00		and the second second				
Other Sources/Uses Detail			NOTE STATISTICS	No. Contraction	0.00	2,249,353.00		A SHOW AND SHOW
Fund Reconciliation 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							STATE REAL	
Expenditure Detail	0.00	0.00	The second second				業 法治 186 0	2 States
Other Sources/Uses Detail Fund Reconciliation		State and		The All Care	0.00	0.00	Standard March	CARDON 101
51 BOND INTEREST AND REDEMPTION FUND	and a second second	and the second	Contraction of the second	1212 122 3			Statistics of the second	
Expenditure Detail			通知力与不能不	Strand Index	0.00	0.00	に対応にあるの目的	Statistical and
Other Sources/Uses Detail Fund Reconciliation		Ser - Ser - Series	and the second second	NE PANASE (S	0.00	0.00	States at 1	
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS	No. Prostant	State Barth	近代的自己 的。	State State			a second have	
Expenditure Detail	Alter Sales and Conde	A CARLENS AND A	ALC: AND ALC: ALC: ALC: ALC: ALC: ALC: ALC: ALC:	STORE STORE	0.00	0.00	and the destriction of the second	A ROUTING TO
Other Sources/Uses Detail Fund Reconciliation	Share to the second	232632			0.00	0.00	State of the second	
53 TAX OVERRIDE FUND	a share	No. Start No.		the president			EINE SALVER	123 10 10 20
Expenditure Detail Other Sources/Uses Detail	CARL INVERSION	Charles of Marine		Busnie Co.	0.00	0.00		No. Store
Fund Reconciliation			Strate Parts	1985年1月1日	0,00	0.00	计学的情况中的问题	A Shire
56 DEBT SERVICE FUND		10.7 - 2 - 23	a starting and the starting of the				12 Te - 1 1 2 - 1	AND BEAM
Expenditure Detail Other Sources/Uses Detail	The surger of the states	and the state of the second second second	ALT VALUE AND ALT AL	Street as a second s	0.00	0.00	and the second	STAN STAN
Fund Reconciliation					The second second		A CARLEND AND AND AND AND AND AND AND AND AND A	
57 FOUNDATION PERMANENT FUND				0.00	Sector (Marking		The Charles	Standard Standard
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation							C. I. S. Start	in the second
61 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	C.S.C. Baselon D	
Fund Reconciliation							2 01 202 19	1.000

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

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds
62 CHARTER SCHOOLS ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00			5310	9610
Other Sources/Uses Detail		0.00	0.00	0.00	0.00			
Fund Reconciliation		1	ななないところの言語	and the state of	0.00	0.00		
63 OTHER ENTERPRISE FUND		1	E EX CAN	Reliance and				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	公共 在拉门中的一种山口	10.225 (CD1/201)			(例如)(D)()(当)()	UN ROUDE DOC
Fund Reconciliation			STATISTICS STATISTICS	Charles Contractor	0.00	0.00	1022 N. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	11 8 22 8
66 WAREHOUSE REVOLVING FUND	1		in the second second	1761 S. 2514 Y.		0.00		AN AN AVENIN
Expenditure Detail	0.00		CALLS AND THE	A SAME AS IN				Contraction of the second
Other Sources/Uses Detail	0.00	0.00	1				No. of the other states	O.V
Fund Reconciliation		1	加速的高速。		0.00	0.00	store and the	
67 SELF-INSURANCE FUND			All the second second	A TRANSFORMER TO A				「中心、中心にしてい
Expenditure Detail	0.00	0.00						132.00
Other Sources/Uses Detail	State of the state	- Lander Provide Locales			0.00		A Charles And	
Fund Reconcillation		1	新闻的现在分词		0.00	0.00	House Harris	的印度图 (各部)。在一次
1 RETIREE BENEFIT FUND	A States of the	目的なななない。	Par and the state	这是名言的 自己。	10	ALCONT AND A		ALSO AND
Expenditure Detall Other Sources/Uses Detall	100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5200 H MARIE	25,000,000,000,000	Contraction Contractor	10	TANKING ALL	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
Fund Reconciliation				S PERSONAL CONSTRUCTION	0.00	77-248 -000502	State File Co	是会的时间的电
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND		3	all TSA	A STOLL STOLL STOLL			Liven Office	N. 5. 2 (3.1.4)
Expenditure Detail	0.00		拉马马刀杀了三百	Sec. Strategy of	18	TR. S. Landard	The second second second	CAT STONE ST
Other Sources/Uses Detail	0.00	0.00	and the second second		6		N STATISTICS	
Fund Reconciliation	Second and a second	2011 Milton (D. SASSAULT		0.00	States 1 to Mean Chine	C. AND THE REAL OF	Constant of the
6 WARRANT/PASS-THROUGH FUND		a statistic the	A COLORED OF	Service CONT	ALL DO TROTTINGS	1. S. 1. S. 62 613	the stand of the	COMPACT SCORE
Expenditure Detail		1. Co Coursette	alterna De L	Later Street Street	101×17	TEL CENTER TONIN	The search and	同時の世界にある
Other Sources/Uses Detail			Month A State 1	STATUTE AND A	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	a construction of		Real Providence
Fund Reconciliation		State -	Extension and	ELG LA TONY TONE	23 10 15 U. S.	Mar and and and	San Anna Parta	Star Level and Level
5 STUDENT BODY FUND			No. of Street Street	The Course of the second	EARS STOP STATE		and the state	24-000
Expenditure Detail	No North	STREET AND AND AND A		A HALF VISION	571. 559	at Casta and	Con This	1201121-03-
Other Sources/Uses Detail	PROPERTY AND	14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A CARLEN AND A CARLEN		Start Back Course Starts		Stand Stand	Calver Stations
Fund Reconciliation		S. 840.25 S.		Star Star Star Star	the second state of the	Special and the	AN TOUR DE LA	POLESTON D'
TOTALS	636,049,00	(636,049,00)	405,005.00	(405,005.00)	2,300,953.00	2,300,953.00	223 1000 2010 20	Margan Margaret

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	D	istrict AD	A	
	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):	11,525				
District's ADA Standard Percentage Level:	1.0%				

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.

	Revenue Limit (Funded) ADA		ADA Variance Level		
Fiscal Year	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])	(If Budget is greater than Actuals, else N/A)	Status	
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				

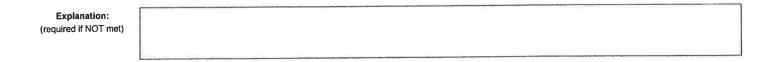
1B. Comparison of District ADA to the Standard

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.



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% 2.0% 1.0%	0 301 1,001	to to and	300 1,000 over	
District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):	11,525				
District's Enrollment Standard Percentage Level:	1.0%				
A. 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	Enrollme	nt CBEDS Actual	Enrollment Variance Level (If Budget is greater	
Third Prior Year (2010-11)	11,881	and the second se	than Actual, else N/A)	Status
econd Prior Year (2011-12)	11.880	11,881	0.0%	Met
irst Prior Year (2012-13)		11,880	0.0%	Met
udget Year (2013-14)	11,872	12,022	N/A	Met
	12,072			Inter

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: Ali 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%
Dist	rict's ADA to Enrollment Standard (historic	al 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)	Enroliment 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

Step 1 a.	- Funded COLA Base Revenue Limit (BRL) per ADA	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year
ь.	(Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) Deficit Factor	6,720.62	6,826,62	6,949.62	(2015-16)
U.	(Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003		7,102.62
C.	Funded BRL per ADA (Step 1a times Step 1b)	5,223,80		0.81003	0.8100
d.	Prior Year Funded BRL per ADA	5,223.00	5,529.77	5,629.40	5,753.34
e.	Difference (Step 1c minus Step 1d)		5,223.80	5,529,77	5,629.40
f.	Percent Change Due to COLA		305.97	99.63	123.94
	(Step 1e divided by Step 1d)		5.86%	1.80%	2.20%
Step 2 a.	- Change in Population Revenue Limit (Funded) ADA		· · · · · · · · · · · · · · · · · · ·		
b.	(Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	11,496.65	11,557.63	11,582.42	
	Prior Year Revenue Limit (Funded) ADA		11,496.65		11,618.50
C,	Difference (Step 2a minus Step 2b)		60.98	11,557.63	11,582,42
d.	Percent Change Due to Population (Step 2c divided by Step 2b)			24,79	36.08
	Total Change in Funded COLA and Popul		0.53%	0.21%	0.31%
5100 0	(Step 1f plus Step 2d)	Revenue Limit Standard	6.39%	2.01%	2.51%
		(Step 3, plus/minus 1%):	5.39% to 7.39%	1.01% to 3.01%	1.51% to 3.51%

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)

Projected Local Property Taxes	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
(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	Basic Aid Standard	N/A	N/A	N/A
	(percent change from previous year, plus/minus 1%):	N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	64,532,188.00	67,477,172.00	68,764,752.00	70,402,983.00
District's Pro	jected 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.

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 1a. 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 anticpated 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.

	Estimated/Unaudited . (Resources)	Actuals - Unrestricted 0000-1999)	Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
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)
n	District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
(historic	istrict's Salaries and Benefits Standard al average ratio, plus/minus the greater district's reserve standard percentage):		89.0% to 95.0%	89.0% to 95.0%

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.

		Inrestricted 0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio	
Fiscal Year	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2013-14)	60,411,774.66	65,446,683.64	92.3%	Met
Ist 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.

		Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Object Range / Fiscal Year	1, Objects 8100-8299) (Form MYP, Line A2)	Amount	orta mensio real	and an an an a secold a
	1, Objects 8100-6299) (Form MTP, Line A2)	11,006,724.79		
First Prior Year (2012-13)		6,789,075.70	-38.32%	Yes
Budget Year (2013-14)		6,500,000.00	-4.26%	Yes
1st Subsequent Year (2014-15)		6,500,000.00	0.00%	No
2nd Subsequent Year (2015-16)	1. V.———	6,000,000,000		
Explanation: (required if Yes)	Carryover amounts are included in 2012-13 Estim	nated Actuals		
Other State Revenue (Fu	nd 01, Objects 8300-8599) (Form MYP, Line A3)			
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
First Prior Year (2012-13) Budget Year (2013-14) 1st Subsequent Year (2014-15)	nd 01, Objects 8600-8799) (Form MYP, Line A4)	6,560,422.19 5,793,259.31 5,453,324.00	-11.69% -5.87%	Yes Yes No
2nd Subsequent Year (2015-16)		5,398,324.00	-1.01%	INO
Explanation: (required if Yes)	Carryover amounts are included in 2012-13 Estin	nated Actuals. Local Revenue ch	anges due to donations from year	r to year.
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
•		4,685,402.00	0.00%	No
2nd Subsequent Year (2015-16)				110

First Prior Year (2012-13)	erating Expenditures (Fund 01, Objects 5000-59	99) (Form MYP, Line B5)		
Budget Year (2013-14)		6,812,184.41		
1st Subsequent Year (2014-15)	L	5,250,295.46	-22.93%	V
2nd Subsequent Year (2015-16)		5,509,377.00	4.93%	Yes
2010-10)	L	5,659,377.00	2.72%	No No
(required if Yes) 6C. Calculating the District's	Change in Total Operating Revenues and E	Xnenditures (Section 6A Line)		
DATA ENTRY: All data are extrac		penantares (decition dA, Line)	£)	
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
Total Federal, Other Sta	te, and Other Local Revenue (Criterion 6B)			510103
rist Flor rear (2012-13)	Criterion 6B)			
Budget Year (2013-14)		35,089,296.13		
1st Subsequent Year (2014-15)		30,668,493.01	-12.60%	Not Met

2nd Subsequent Year (2015-16)	30,036,501.00	-2.06%	
zila odušedučni redi (2010-16)	29,981,501.00	-0.18%	Met
		-0.10%	Met
Total Books and Supplies, and Services and Other Op	perating Expenditures (Criterion 6P)		
First Prior Year (2012-13)			
Budget Year (2013-14)	13,734,971.73		
1st Subsequent Year (2014-15)	12,412,989.64	-9.62%	Not Met
2nd Subsequent Year (2015-16)	10,194,779.00	-17.87%	Not Met
	10,344,779.00	1.47%	Mot

30,036,501.00

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.

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. 1a.

Explanation:	Carryover amounts are included in 2012-13 Estimated Actuals
Federal Revenue (linked from 6B if NOT met)	
Explanation: Other State Revenue (linked from 6B if NOT met)	
Explanation: Other Local Revenue (linked from 6B if NOT met)	Carryover amounts are included in 2012-13 Estimated Actuals. Local Revenue changes due to donations from year to year.
STANDARD NOT MET - Pro the projected change, descr within the standard must be	pjected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for iptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures entered in Section 6A above and will also display in the explanation box below.
Explanation: Books and Supplies (Ilnked 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

1b.

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.

- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a,	Budgeted Expenditures
	and Other Financing Uses
	(Form 01, objects 1000-7999)

- b. Plus: Pass-through Revenues and Apportionments
 (Line the filling to is No.)
- (Line 1b, if line 1a is No) c. Net Budgeted Expenditures
- and Other Financing Uses

98,649,623.32	1% Required Minimum Contribution	Budgeted Contribution ¹ to the Ongoing and Major	
	(Line 2c times 1%)	Maintenance Account	Status
98,649,623.32	986,496.23	1,897,239,39	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

1. District's Available Reserve Amounts (resources 0000-1999)	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
a. Designated for Economic Uncertainties	1		and the second second
(Funds 01 and 17, Object 9770)	2,989,131.00		
b. Undesignated Amounts	1992	March State Connection and Party	
(Funds 01 and 17, Object 9790) c. Reserve for Economic Uncertainties	15,780,908.56		
(Funds 01 and 17, Object 9789)	and the state of the state of		Contraction of the second second second second
d. Unassigned/Unappropriated	seller souther the second deal	3,047,780.00	3,084,454.00
(Funds 01 and 17, Object 9790)	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.		
e. Negative General Fund Ending Balances in Restricted		11,219,627.19	8,400,952.98
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) 2. Expenditures and Other Financing Uses	18,770,034.49	14,267,405.72	11,485,406,98
a. District's Total Expenditures and Other Financing Uses			
(Fund 01, objects 1000-7999)	00 007 000 74		
b. Less: Special Education Pass-through Funds (Fund 01, resources	99,637,699.74	101,989,408.03	103,126,140.54
3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources	the state of the state of the state		
3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	and the second second second		0.00
d. Net Expenditures and Other Financing Uses			0.00
(Line 2a minus Line 2b, or Line 2a plus Line 2c) 3. District's Available Reserve Percentage	99,637,699.74	101,989,408.03	103,126,140.54
(Line 1f divided by Line 2d)	18.8%		
. ,	18.8%	14.0%	11.1%
District's Deficit Spending Standard Percentage Levels			
(Line 3 times 1/3):	6.3%	4.7%	3.7%

'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.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expeditures 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 continiued 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 1	C	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
	0.30/	400.004		
	0.3% ¹ Percentage levels equate to a rate	400,001 of deficit spending which we	and ould eliminate reco	
District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):	¹ Percentage levels equate to a rate economic uncertainties over a three	of deficit spending which we		ovei mmended res

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

	Unrestricted General Fu (Form 01, Line F1e, I		Beginning Fund Balance Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status	
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	17,037,808.86	N/A	Met	
Budget Year (2013-14) (Information only)	13,773,773.38				

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

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

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

Explanation: (required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	D	istrict ADA		
5% or \$63,000 (greater of)	0	to	300	
4% or \$63,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

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

Yes

	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
r			
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):

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
 If you are the SELPA AU and are excluding special education pass-through funds:

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

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Expenditures and Other Financing Uses		A state of the second stat	
	(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			00,010,102.00
	(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			078
	(Line B3 times Line B4)	2,959,488,70	2,939,151,27	2,988,305,76
6.	Reserve Standard - by Amount			2,000,000,70
	(\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard		0.00	0.00
	(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.

	re Amounts tricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
(Unites 1.	General Fund - Stabilization Arrangements	(2010 14)	(201110)	10010101
1.	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
٤.	(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	ale estimates		
э.	(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	1,010,000.12		
т.	(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%
	District's Reserve Standard			
	(Section 10B, Line 7):	2,959,488.70	2,939,151.27	2,988,305.76
	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?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

No

No

No

No

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?
- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fu	nd 01. Resources 0000-1999. Object 898	0)		
First Prior Year (2012-13)	(12,823,207.50)	2)		
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
1b. Transfers In, General Fund *				
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
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects			10315-1	
Do you have any capital projects that may impact	t 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)			
(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 pr	ojects that may impact the general fund operational budget.

Project Information:	
(required if YES)	

S6. Long-term Commitments

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

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

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

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

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

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

	# of Years	SACS Fund	and Object Codes Used For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2013
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 State School Building Loans	3	General Fund	General Fund	1,169,688
Compensated Absences				

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

7		
A		

	Prior Year (2012-13)	Budget Year (2013-14) Annual Payment	1st Subsequent Year (2014-15) Annual Payment	2nd Subsequent Year (2015-16) Annual Payment
Type of Commitment (continued)	Annual Payment (P & I)	(P & I)	(P & I)	(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 increase		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

2.

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

No

Explanation: (required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB: a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

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 21,053,366.00 21,053,366.00

Actuarial

Jul 01, 2011

Pay-as-you-go

4. OPEB Liabilities

5.

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

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

Governmental Fund

0

0

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. 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) 1. No 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: 2. 3. Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs Budget Year 1st Subsequent Year 2nd Subsequent Year Self-Insurance Contributions 4. (2013-14) (2014-15) (2015-16) a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs

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)
	r of certificated (non-management) e-equivalent (FTE) positions	572.0		572.0	572.0	572,0
Certifie 1.	cated (Non-management) Salary and Ben Are salary and benefit negotiations settled	-		No]	
	If Yes, and have been f	the corresponding public disclosu iled with the COE, complete ques	re documents stions 2 and 3.			
		the corresponding public disclosu en filed with the COE, complete o				
	122	fy the unsettled negotiations inclu		tled negotiations	and then complete questions 6	and 7.
	Salary and I	Benefits are not settled for 2012-	13 nor 2013-14		1	
Negotis	tions Settled					
2a,	Per Government Code Section 3547.5(a),	date of public disclosure board r	neeting:]	
2b.	Per Government Code Section 3547.5(b), by the district superintendent and chief bu	siness official?	Faction]	
	If tes, date	of Superintendent and CBO certi				
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement?	was a budget revision adopted	-]	
	If Yes, date	of budget revision board adoption	n:			
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 projections (MYPs)?	the budget and multiyear				
		One Year Agreement				
		salary settlement				
		salary schedule from prior year				
		Multiyear Agreement				
		salary settlement				
		salary schedule from prior year ext, such as "Reopener")				
	Identify the s	source of funding that will be used	f to support multiyear sa	ary commitments	s:	

427,389

Negotiations Not Settled

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

_		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7.	Amount included for any tentative salary schedule increases	0		0 0

Budget Year 1st Subsequent Year 2nd Subsequent Year Certificated (Non-management) Health and Welfare (H&W) Benefits (2013-14) (2014-15) (2015-16) Are costs of H&W benefit changes included in the budget and MYPs? 1. Yes Yes Yes 2. Total cost of H&W benefits 6,732,384 6,900,694 7,073,211 З. Percent of H&W cost paid by employer 99.0% 99.0% 96.9% Percent projected change in H&W cost over prior year 4. 5.6% 5.0% 5.0% Certificated (Non-management) Prior Year Settlements Are any new costs from prior year settlements included in the budget? No If Yes, amount of new costs included In the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	713,086	713,086	713,086
Percent change in step & column over prior year	1.5%	0.0%	0.0%
Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
 Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? 	Yes	No	Νο

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.):

DATA	ENTRY: Enter all applicable data items	s; there are no extractions in this sections	on.		
		Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	er of classified (non-managment) ositions	448.4	448.4	448.4	448.4
Classi 1.	ified (Non-management) Salary and I Are salary and benefit negotiations so If Yes, have bo		No No Stions 2 and 3.		
	If Yes, have no	and the corresponding public disclosu ot been filed with the COE, complete o	re documents questions 2-5.		
	lf No, ic	dentify the unsettled negotiations inclu	iding any prior year unsettled neg	otiations and then complete questions 6	and 7,
	Salary	and Benefits are not settled for 2013-	14		
<u>Vegoti</u> 2a.	ations Settled Per Government Code Section 3547. board meeting:	5(a), date of public disclosure			
2b.	Per Government Code Section 3547. by the district superintendent and chi If Yes,		ification:		
3.	Per Government Code Section 3547. to meet the costs of the agreement? If Yes, o	.5(c), was a budget revision adopted date of budget revision board adoption	n:		.000
4,	Period covered by the agreement:	Begin Date:		nd Date:]
5.	Salary settlement:		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Is the cost of salary settlement includ projections (MYPs)?	led in the budget and multiyear			
	Total co	One Year Agreement ost of salary settlement			
		ige In salary schedule from prior year or Multiyear Agreement ost of salary settlement			
		ge in salary schedule from prior year nter text, such as "Reopener")			
	Identify	the source of funding that will be use	d to support multiyear salary com	mitments:	
legotia	ations Not Settled				
6.	Cost of a one percent increase in sale	ary and statutory benefits	149,943 Budget Year	1st Subsequent Year	2nd Subsequent Year
-	Amount included for any tentative sale	anu aabadula inaraanaa	(2013-14)	(2014-15) 0	(2015-16)

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2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,336,464	4,444,876	4,555,997
3. Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
 Percent projected change in H&W cost over prior year 	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		

Classified (Non-management) Step and Column Adjustments	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 & column adjustments 	Yes	Yes	Yes
	130,346	130,346	130,346
Percent change in step & column over prior year	0.0%	0.0%	0.0%
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
Are additional H&W benefits for those laid-off or retired employees included In the budget and MYPs?	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.):

California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: cs-a (Rev 06/06/2012)

S8C. Cost Analysis of District's La	abor Agreements - Management/Super	visor/Confidential Employees		
DATA ENTRY: Enter all applicable data	items; there are no extractions in this section	n.		
	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, an confidential FTE positions		44.0	44.0	44.0
Management/Supervisor/Confidential Salary and Benefit Negotiations		n/a		
	tions settled for the budget year?	10/4		
	f Yes, complete question 2.			
1 T	f No, identify the unsettled negotiations includ	ding any prior year unsettled nego	otiations and then complete questions 3	and 4.
	f n/a, skip the remainder of Section S8C.			
<u>Negotiations Settled</u> 2. Salary settlement:		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlemen projections (MYPs)?	t included in the budget and multiyear			
	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	e In salary and statutory benefits			
0. 000000000000000000000000000000000000		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tenta	tive salary schedule increases	(2013-14)		
Management/Supervisor/Confidenti Health and Welfare (H&W) Benefits	al	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	nges included In the budget and MYPs?			
 Are costs of H&W benefit cha Total cost of H&W benefits 				
3. Percent of H&W cost paid by	employer			
4. Percent projected change in H	1&W cost over prior year			
Management/Supervisor/Confidenti	ial	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step and Column Adjustments				
	ents included in the budget and MYPs?		1	
 Cost of step and column adju Percent change in step & column 	umn over prior year			
Management/Supervisor/Confident		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses,	etc.)	(2013-14)	(2014-15)	(2015-16)
 Are costs of other benefits in Total cost of other benefits 	cluded in the budget and MYPs?			
 Percent change in cost of oth 	ner benefits over prior year			

ADDITIONAL FISCAL INDICATORS

The for may a	ollowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to a lert the reviewing agency to the need for additional review.	ny single indicator does not necessarily sug	ggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatic	ally completed based on data in Criterion 2	
A1,	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No	•
A2.	Is the system of personnel position control independent from the payroll system?	No	ľ
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	No	
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No	
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No	
A7.	Is the district's financial system independent of the county office system?	Yes	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No	
A9.	Have there been personnel changes in the superintendent or chief business		

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

Comments: (optional)		
1		

No

End of School District Budget Criteria and Standards Review

official positions within the last 12 months?

2013-2014 ADOPTED BUDGET

CASH FLOW PROJECTIONS



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

	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated			2013-14
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total	Original Budge
A. BEGINNING CASH	(760,305)	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. RECEIPTS														n	
Revenue Limit	4 654 440	4 054 440	0.070.004	0.070.004	0.070.004	0.070.004	0.070.004	0 470 407							
State Aid EPA	1,651,113	1,651,113	2,972,004 2,645,820	2,972,004 0	2,972,004	2,972,004 2,645,820	2,972,004 0	2,176,167	1,443,073 2,645,820	954,343 0	442,498	0	9,843,937	33,022,266	33,022,266
Property Tax	453,876	307	2,040,020	2,338,659	124,604	13,836,882	0	15,173	2,045,620	6,152,179	0	2,645,820 1,452,822	0 (341,452)	10,583,279 24,033,052	10,583,279 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
TOTAL RECEIPTS	2,159,100	2,046,205	6,388,232	8,736,547	5,224,045	21,125,896	6,392,430	3,821,625	7,489,611	8,552,319	1,692,586	5,710,803	15,916,673	95,256,073	95,256,008
DISBURSEMENTS	14 500 0 101	(7.0.10 77.1)													
Salaries & Benefits Operating Expenditures	(1,528,842) (772,728)	(7,243,774) (90,760)	(8,536,967) (233,549)	(9,721,285) (400,846)	(7,831,982) (578,011)	(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
Capital Outlay	(112,120)	(90,700)	(233,349)	(400,646)	(576,011)	(1,130,179) 0	(620,445)	(302,633)	(444,788)	(490,820)	(666,468)	(666,468)	0	(6,397,694) 0	(13,183,571
Other Outgo	Ő	Ő	Ő	Ő	Ő	ő	0	0	0	0	0	0	0	0	
TOTAL DISBURSEMENTS	(2,301,570)	(7,334,534)	(8,770,516)	(10,122,132)	(8,409,994)	(8,962,160)	(7,404,379)	(6,535,358)	(6,391,581)	(5,511,208)	(6,781,835)	(6,781,835)	(6,556,644)	(91,863,746)	(98,649,623
). OTHER FINANCING														international contra	a second to a second
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 Other Sources		0	0	0	0	0	0	0	0	0	0	0	0	0	
Contributions	0	0	ő	ő	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER FINANCING	0	0	0	0	0	0	1,150,477	0	0	0	1,150,477	0	0	2,300,953	2,300,953
CHANGE IN FUND BALANCE	and the second					Section 20		He Mar Da							(1,092,662)
Y PRIOR YEAR						Carl Constantion of the same						and a second sec			
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 Other State A/R	0 2,170,123	2,005,682 859,342	0	0 1,003,132	1,115,177 106,530	0	647,439	0	0	0	0	0	0	3,768,297	3,768,297
Other Local A/R	58,385	039,342	ol	1,003,132	58,385	0	0	0	0	0	0	0	0	4,139,127 116,769	4,139,127 116,769
Accounts Payable				-		-	Ĩ	Ŭ	Ū	Ŭ	Ű	Ŭ	0	110,709	110,709
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 Operating A/P	(6,432,951) 0	0	0	0	0	0	0	0	0	0	0	0	0	(6,432,951)	(6,432,951
TOTAL PRIOR YEAR	2,294,135	5,435,992	0	1,003,132	1,280,091	0	647,439	0	0	0	0	0	0	10,660,788	10,660,788
. NET INCREASE/DECREASE	2,151,664	147,664	(2,382,283)	(382,453)	(1,905,858)	12,163,736	785,966	(2,713,732)	1,098,029	3,041,111	(3,938,773)	(1,071,032)	9,360,030	16,354,068	
(B - C + D)			(-,,,	(,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(_,,		0,011,111	(0,000,110)	(1,071,002)	5,000,000	10,004,000	
. ENDING CASH (A + E)	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	9,360,030	16,354,068	
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			