

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2013-14 Western Placer Unified School District
Budget Adoption

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Back Up

MEETING DATE:

June 18, 2013

ROLL CALL REQUIRED:

No

BACKGROUND:

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall, following a public hearing, adopt the budget for the subsequent fiscal year.

The Board has received budget assumptions, enrollment projections, has taken action on budget reductions and held a public hearing. The Board will now consider the proposed 2013-14 Annual Budget for adoption.

RECOMMENDATION:

Administration recommends the Board adopt the 2013-14 Annual Budget as presented.

APPENDIX E

SITE NEEDS ASSESSMENTS AND SMART GOALS: (See District website for Board Packet of November 15, 2011 at www.wpusd.k12.ca.us)

<http://www.wpusd.k12.ca.us/District/School-Board/Agendas--Minutes/2011-Archive/index.html>

Elementary Schools

- Carlin C. Coppin Elementary School
- Creekside Oaks Elementary School
- First Street School
- Foskett Ranch Elementary School
- Lincoln Crossing Elementary School
- Sheridan Elementary School
- Twelve Bridges Elementary School

Middle Schools

- Glen Edwards Middle School
- Twelve Bridges Middle School

High Schools

- Lincoln High School
- Phoenix High School

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2013-14 Annual Budget Adoption Notes

Each year the Board of Trustees is required to adopt an annual budget. The 2013-14 Budget material is provided for your review and approval. While the California state legislature has not yet approved a state budget for 2013-14, the district is required to adopt a budget for the subsequent fiscal year by July 1 each year.

Assumptions:

The 2013-14 Adopted budget is based on the 2012-13 revised budget (Estimated Actuals), adjusted for one time changes and reflective of various assumptions. The 2013-14 budget adoption is based on assumptions provided by Placer County Office of Education (PCOE), School Services of California dartboard, and district data. PCOE and School Services documents are attached. The assumptions based on district data and trends are provided in the following two tables.

Revenue Assumptions:

	12/13 Estimated Actuals	13/14 Projection	14/15 Projection	15/16 Projection	
REVENUE					
Enrollment	6,598	6,626	6,692	6,759	
ADA Yield	95.5%	95.7%	95.5%	95.5%	
ADA	6,299	6,341	6,391	6,455	
% Increase Enrollment	0.2%	0.4%	1.0%	1.0%	
# Increase Enrollment	10	28	66	67	
 Prior Year RL	 \$6,491.07	 \$6,703.07	 \$6,808.07	 \$6,931.07	
COLA %	3.24%	1.565%	1.80%	2.20%	SSC Dartboard
COLA	\$212.00	\$105.00	\$123.00	\$152.00	SSC Dartboard
Deficit %	-22.272%	-22.272%	-22.272%	-22.272%	PCOE Common Message
Deficit Applied	(1,498.88)	(1,522.36)	(1,549.86)	(1,583.85)	
Add'l RL adjustment	26.81	27.23	27.72	28.33	
Funded RL per ADA	5,231.00	5,312.94	5,408.93	5,527.55	
Est. Revenue Limit	32,950,606	33,689,628	34,568,870	35,680,253	
Basic Aid/Charter School	-	-	-	-	
Property Tax change	1.00%	1.00%	1.00%	1.00%	
Est. Property Taxes	31,573,961	31,889,701	32,208,598	32,530,684	
Federal Revenue	0%	0%	0%	0%	Adjusted by Program
Categorical COLA	0.00%	1.565%	1.80%	2.20%	SSC Dartboard
Lottery Unrestricted/ADA	124.25	124.00	124.00	124.00	SSC Dartboard
Lottery Restricted/ADA	30.00	30.00	30.00	30.00	SSC Dartboard

PCOE and School Services of California, Inc. (SSC) have recommended we plan the 2013-14 Adopted Budget based on the SSC Dartboard and specific budget circumstances for each individual district. WPUSD will use the SSC Dartboard as projected with the exception of using the 2012-13 Revenue Limit Deficit Reduction percentages for 2013-14 forward as recommended by PCOE Common Message. Once the State approves a budget and final calculations are made of the actual funding formula the District will present the effect to the Board within 45 days.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2013-14 Annual Budget Adoption Notes

Expenditure Assumptions:

	Estimated Actuals	13/14 Projection	14/15 Projection	15/16 Projection	
EXPENDITURES					
Certificated New Hires	0 FTE	0 FTE	0 FTE	0 FTE	
Estimated Retirements	0 FTE	0 FTE	0 FTE	0 FTE	
Reductions in Staffing	(21.2) FTE	0.0FTE	0.0FTE	0.0FTE	
Staffing Ratios:					
Kindergarten	25:1	25:1	25:1	25:1	Increase in 14/15 & 15/16 may be necessary and will be determined through the budget process
1-3	28:1	28:1	28:1	28:1	
4-5	31:1	31:1	31:1	31:1	
6-8	26:1	26:1	26:1	26:1	
9-12	29:1	29:1	29:1	29:1	
Certificated Step/Column	1.50%	2.50%	2.50%	2.50%	
Classified new Hires	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	
Estimated Retirements	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE	
Reductions in Staffing	(11.75) FTE	0.0 FTE	0.0 FTE	0.0 FTE	
Classified Step/Column	0.00%	1.00%	1.00%	1.00%	
Health Benefits	2.5%	2.65%	5.0%	5.0%	
Budget Reductions	(5,670,000)	(2,442,000)	(5,000,000)	(3,450,000)	Additional Budget Reductions 14/15 & 15/16
Site Allocations:					
Elementary	37.60	31.66	31.66	31.66	
Middle School	46.80	39.77	39.77	39.77	
High School	67.00	56.93	56.93	56.93	
SLIG K-6	17.43	8.14	8.14	8.14	
SLIG 7-8	6.36	3.49	3.49	3.49	
MAA	25,888	65,041	65,041	65,041	
Lottery per teacher	-	250.00	500.00	500.00	

Expenditure assumptions also include the Board approved budget reductions and agreed upon concessions with our bargaining units as approved by the Board previously in MOUs totaling \$2.4 million. District assumptions for the 2013-14 budget year and the multi-years are conservative with projected COLAs, a slight increase in enrollment growth (0.6 percent) of 38 students and ADA percentage yield remaining increasing to 95.7 percent for the 2013-14 school year.

The budget reductions and employee concessions savings are summarized on the next page. Included in the summary of reductions are the district temporary borrowings of \$750,000 from the Wetlands Reserve and \$565,118 from the Deferred Maintenance Reserve to balance the budget. Both borrowings will be restored to the appropriate reserve and fund in the 2014-15 year.

The District plans to use any one-time unrestricted Fund Balances reserves at June 30, 2013 year end towards offsetting the 2013-14 structural deficit. The amount is currently estimated at \$2 million of Fund Balance reserves.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2013-14 Annual Budget Adoption Notes

The budget reductions incorporated in the 2013-14 budget are summarized in the table below:

Budget Committee / Management Information					District Recommendation/Board Approved			
Budget Committee Recommendation			Dollar Amount Saved	Notes from Budget Committee	Savings Amount	Proposed Action	Comments	One-Time
MGMT	Programs & Services		NA		\$30,000	Fund 10% of Special Education secretary, program specialist, and director compensation		
MGMT	Programs & Services		NA		\$130,000	Sweep additional Tier III funds including \$50,000 in School Improvement funds, leaving GATE and adequate funds for high school math textbook support	Will impact site activities where site funding allocated	
MGMT	Staffing - Employment		NA		\$50,000	Management Team is tasked with identifying savings through vacant positions in 13-14 without engaging in general funded position layoffs	All vacant positions will remain open for remainder of 2012-13 FY unless absolutely necessary	X
MGMT	Reserves		NA		\$565,118	Temporary borrowing from Deferred Maintenance Reserve for Salary and Benefit Concession Reductions	Full balance borrowed restored in 2014-15 school year.	X
36,82,106,113,132	Programs & Services	Reduce budgets 5% - 20%	\$50,000 - \$76,250	Reduce all discretionary budgets 15%	\$120,000	Reduce all discretionary budgets 15%	Will impact site activities.	
33, 140	Programs & Services	Sweep MAA carryover.	\$9,900 - \$66,500		\$10,000	Sweep \$10,000 of MAA carryover		X
150	Miscellaneous	Stop reimbursing the City of Lincoln for 22% of the Community Center PG&E costs.	\$7,800	Avg. Community Center \$650/month PG&E.	\$7,800	Stop reimbursing the City of Lincoln for 22% of the Community Center PG&E costs.		
49	Technology	Suspend the computer replacement fund for one year.	\$300,000		\$225,000	Suspend the computer replacement fund for one year.	\$75,000 left only to be spent on SBAC preparation	X
64	Extra Curricular	Eliminate full schedule bussing to athletic events and provide buses for only league games	\$40,000		\$10,000	Reduce Discretionary Athletic Bussing budget at LHS	May impact after school athletic program	
65	Efficiency	Water sites every other day	\$2,000		\$2,000	Water site every other day	Dollar amount saved reflects savings per each 1% reduction in mater use.	
72	Efficiency	Use same plastic trash bags in trash cans for as long as possible. Don't change them every day.	\$600		\$600	Use same plastic trash bags in trash cans for as long as possible. Don't change them every day.	Dollar amount reflects 10% reduction in garbage bag costs.	
28	Reserves	Count the \$750,000 wetland reserve as part of the reserve for economic uncertainty.	\$750,000	-	\$750,000	Count the \$750,000 wetland reserve as part of the reserve for economic uncertainty.	Transfer back for 2014-15 school year.	X

Total Budget Reductions 2013-14- Board Approved

1,900,518

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Negotiations have been completed for the 2013-14 school year with all bargaining units, management, contract and confidential employees taking concessions. Below is a summary of the savings from salary and other concessions for the 2013-14 school year:

<u>Salary and Benefit Concession Savings</u>					
			Savings Amount		One-Time
Negotiations - MGMT/CONF	Staffing - Employment	4 Furlough Days - 2013-14 School Year	\$68,213		X
Negotiations - CSEA	Staffing - Employment	2 Furlough Days, Freeze Step/Growth in 2013-14 School Year	\$105,538		X
Negotiations - WPTA	Staffing - Employment	1 Furlough Day 2013-14, Elimination of Buy-Back Days, Sweep PAR Funds, Reduce Teacher Lottery Allocation to \$250/Teacher, Freeze Class Size Overage Pay - 2013-14 School Year	\$367,192		X

Total Salary and Benefit Concession Savings 2013-14 540,943

Grand Total Budget Reductions/Salary Concessions 2013-14 2,441,461

One Time reductions for 2013-14	2,141,061
On-Going Reductions	300,400
	<u>2,441,461</u>

Use of Fund Balance Reserves 2012-13	2,000,000
Grand Total	<u>4,441,461</u>

All listed budget reductions have been negotiated with our bargaining units and will be implemented July 1, 2013. The on-going reductions are included in the multi-year projections.

Proposed Budget:

The 2013-14 Adopted budget is built from assumptions from the Governor's May Revision proposals, federal and local revenue projections, district historical data, School Services of California dashboard and PCOE Common Message.

The Governor's May Revision leaves a fair amount of uncertainty regarding the 2013-14 State funding model. There are many details yet to be resolved at the Legislative level and discussions are currently underway at State budget committee meetings. However, as we plan for the 2013-14 budget adoption, we will use the best information available with a conservative approach for our District and bring budget revisions and updates to the Board of Trustees throughout the year as necessary.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

The Districts 2013-14 Adopted General Fund Budget is presented as follows:

	Adopted Budget		
	Unrestricted	2013-14 Restricted	Combined
Revenue			
Revenue Limit Sources	32,862,894	1,302,264	34,165,158
Federal Revenue	-	2,288,388	2,288,388
State Revenue	4,185,861	2,996,826	7,182,687
Local Revenue	967,740	2,636,588	3,604,328
Total Revenue	38,016,495	9,224,066	47,240,561
Expenditures			
Certificated Salaries	20,390,799	3,961,461	24,352,260
Classified Salaries	3,647,756	2,778,640	6,426,396
Benefits	7,555,961	2,590,170	10,146,131
Books and Supplies	776,672	2,454,635	3,231,307
Other Services & Oper. Exp	3,109,401	822,030	3,931,431
Capital Outlay	-	12,000	12,000
Other Outgo 7xxx	1,816,066	-	1,816,066
Transfer of Indirect 73xx	(848,770)	736,981	(111,789)
Unidentified Budget Cuts	-	-	-
Total Expenditures	36,447,885	13,355,917	49,803,802
Deficit/Surplus	1,568,610	(4,131,851)	(2,563,241)
Transfers In	20,400	-	20,400
Transfers out	(23,360)	-	(23,360)
Contributions to Restricted	(4,128,843)	4,128,843	-
Net increase (decrease) in Fund Balance	(2,563,193)	(3,008)	(2,566,201)
Beginning Balance	6,101,302	1,232,103	7,333,405
Audit Adj			
Prior Period Adjustment			
Ending Fund Balance	3,538,109	1,229,095	4,767,204
less: Deferred Maintenance Reserve	(1,318,882)		(1,318,882)
less: Unrest./Restr. Program Reserves	(499,885)	(1,229,095)	(1,728,980)
Gen Fund Ending Bal w/out Reserves	1,719,342	-	1,719,342
			3.45%
Components of Ending Fund Balance			
Revolving Fund	2,000		2,000
Prepaid Expenditures	-		-
Unrestricted Designations-Tier III,Local Programs	497,885		497,885
Restricted Designations	-	1,229,095	1,229,095
Economic Uncertainty @ 3%	1,494,815		1,494,815
Economic Uncertainty surplus/(shortfall)	224,527	-	224,527
Deferred Maintenance Reserve	1,318,882		1,318,882
Basic Aid Reserve	-		-
Total Ending Fund Balance	3,538,109	1,229,095	4,767,204

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

When reviewing the proposed 2013-14 adopted budget, it is helpful to identify changes from the 2012-13 second interim report to year-end estimated actuals. Those changes are reflected in the table below and summarized in and reconciled with comments on the following page.

	Second Interim	Estimated Actuals		
	2012-13 Combined	2012-13 Combined	\$ Variance	
Revenue				
Revenue Limit Sources	33,453,358	33,507,250	53,892	1
Federal Revenue	2,707,982	2,233,428	(474,554)	2
State Revenue	5,839,163	5,959,467	120,304	3
Local Revenue	3,414,272	3,612,725	198,453	4
Total Revenue	45,414,775	45,312,870	(101,905)	
Expenditures				
Certificated Salaries	22,912,539	22,976,594	64,055	5
Classified Salaries	6,294,299	6,262,128	(32,171)	6
Benefits	10,120,674	10,092,857	(27,817)	7
Books and Supplies	3,861,724	1,875,212	(1,986,512)	8
Other Services & Oper. Exp	4,288,283	4,447,782	159,499	9
Capital Outlay	34,958	34,958	-	
Other Outgo 7xxx	1,797,360	1,759,958	(37,402)	
Transfer of Indirect 73xx	(102,386)	(99,295)	3,091	
Unidentified Budget Cuts	-	-	-	
Total Expenditures	49,207,451	47,350,194	(1,857,257)	
Deficit/Surplus	(3,792,676)	(2,037,324)	1,755,352	
Transfers In	17,400	17,400	-	
Transfers out	(23,360)	(23,360)	-	
Contributions to Restricted	-	-	-	
Net increase (decrease) in Fund Balance	(3,798,636)	(2,043,284)	1,755,352	
Beginning Balance	9,376,689	9,376,689	-	
Audit Adj				
Prior Period Adjustment				
Ending Fund Balance	5,578,053	7,333,405	7,333,405	
less: Deferred Maintenance Reserve	(1,963,000)	(1,963,000)	-	
less: Unrest./Restr. Program Reserves	(141,255)	(1,732,088)	(1,590,833)	
Gen Fund Ending Bal w/out Reserves	3,473,798	3,638,317	164,519	
	7.06%	7.68%		
Components of Ending Fund Balance				
Revolving Fund	2,000	2,000	-	
Prepaid Expenditures	-	100	100	
Unrestricted Designations-Tier III,Local Programs	-	497,885	497,885	8
Restricted Designations	139,255	1,232,103	1,092,848	8
Economic Uncertainty @ 3%	1,476,924	1,421,207	(55,718)	
Economic Uncertainty surplus/(shortfall)	1,996,874	2,217,110	220,237	
Deferred Maintenance Reserve	1,963,000	1,963,000	-	
Basic Aid Reserve	-	-	-	
Total Ending Fund Balance	5,578,053	7,333,405		

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

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Major Changes to Unrestricted Fund Balance since Second Interim Projection 2012- 13 Estimated Actuals

Budgeted 2012- 13 Deficit Spending at Second Interim	(\$3,798,635)
<i>Revenues</i>	
<u>Increase:</u>	
Revenue Limit ¹	\$55,000
State Revenues ²	\$120,000
Local Revenues ³	\$200,000
<u>Decrease:</u>	
Federal Revenues ⁴	(\$475,000)
Total Change in Revenues	(\$100,000)
<i>Expenditures</i>	
<u>Increase:</u>	
Certificated Salaries ⁵	\$65,000
Services & Other Operating Exp. ⁶	\$160,000
<u>Decrease:</u>	
Classified Salaries ⁷	(\$30,000)
Employee Benefits	(\$25,000)
Books & Supplies ⁸	(\$1,990,000)
Other Outgo ⁹	(\$35,000)
Total Change in Expenditures	(\$1,855,000)
<i>Other:</i>	
Miscellaneous	\$351
Total Change in Budgeted FB	\$1,755,351
Budgeted Excess of Revenues over Expenditures at Estimated Actuals	<u>(\$2,043,284)</u>

¹ Increase in AB602 property tax transfer; increase in ADA

² \$100k increase in Mental Health funds; increase in Transportation revenue; increase in Deferred Maintenance

³ Reduction in MAA revenues; increase in Transportation revenues; \$59k for receipt of funds from individual trust; TRANS interest revenue of \$51k; increase in ASES tuition; increase in budgeted E- rate revenues; increase in CARE revenues

⁴ Reduction in Title I revenues of \$480k due to not spending total allocation (this will be carried over to 13- 14); \$34k decrease in Title II and \$25k decrease in Title III for the same reason; increase of \$30k in projected PPPIP revenues; increase of \$33k in Medi- Cal Billing revenues

⁵ Decrease in science teacher salaries; increase of \$40k for nurses; increase for site- paid subs and stipends; increase for District- paid subs and stipends for staff development

⁶ TRAN interest expense \$156k; NPA/NPS costs \$50k; increase in legal; decrease due to xfer from travel to teacher stipends; decrease in 12 Bridges Library operations payment

⁷ Decrease in projected Transportation salaries and subs

⁸ Reductions in categorical programs that will carry over (Title I, EIA, IMF, etc.): \$1.8 million; decrease in MAA budget; lottery; co- curricular; decreases in site and department budgets. Nearly all of the decrease will carry over to 13- 14

⁹ Decrease in projected PCOE billback for providing some Special Education services

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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Multi-Year Projections:

The multi-year projections provide a view of the current year (2013-14) budget and the next two years' budget plan (2014-15 and 2015-16). They are built off assumptions provided by PCOE Common Message, School Services of California dashboard, federal funding projections and district trends and data. Budget planning in our current economic climate can be difficult due to the many moving parts, state economic recovery and federal budget projections. Property taxes, state allocations, cash deferrals, new legislature, federal sequestration and ballot measures can all have a significant impact on revenue assumptions.

Western Placer has taken a balanced approach to manage the state imposed budget cuts of the past several years. The primary interest of the Board of Trustees and the various district constituencies has been to maintain jobs and maintain a positive certification. The \$4.4 million in budget reductions incorporated in the 2013-14 Adopted Budget are a combination of one-time and on-going savings (\$2.4 million) and the use of ending fund balance reserves (\$2 million). Of the \$4.4 million in 2013-14 budget reductions only \$300,000 are ongoing. The remaining \$4.1 million of the 2013-14 reductions will need to be identified again in 2014-15. An additional \$900,000 of on-going reductions will need to be identified in 2014-15 for a total of \$5.0 million in budget reductions to maintain a positive certification. If \$3.45 million of the \$5.0 million budget reductions made in 2014-15 are on-going no further cuts will be needed in 2015-16.

The Board authorized the temporary borrowing of Deferred Maintenance and Wetlands Reserve funds into the general fund at the end of 2011-12. While the Governor has proposed to continue to buy down the state apportionment deferrals, nearly 33% of deferrals still remain of our annual revenue limit. The Deferred Maintenance and Wetlands Reserve funds transfers were necessary in order to maintain a positive cash balance in the general fund. The Board has directed reserves for basic aid and 5 percent unrestricted reserve for economic uncertainty. While the District will not meet this 5 percent target in 2013-14 nor the following two years as deficit spending continues to occur, the District is meeting the minimum 3 percent reserve for economic uncertainties in the current budget year. The District will meet minimum 3 percent reserve for economic uncertainties in the next two years if budget reductions are made in 2014-15 and 2015-16. It will be important for the district to focus on restoring the 5 percent economic uncertainty reserve as economic conditions allow over the next several years.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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	Adopted Budget	Projection			Projection		
	2013-14 Combined	Unrestricted	2014-15 Restricted	Combined	Unrestricted	2015-16 Restricted	Combined
Revenue							
Revenue Limit Sources	34,165,158	33,744,843	1,302,264	35,047,107	34,859,571	1,302,264	36,161,835
Federal Revenue	2,288,388	-	2,288,388	2,288,388	-	2,288,388	2,288,388
State Revenue	7,182,687	3,115,861	3,050,769	6,166,630	3,115,861	3,117,886	6,233,747
Local Revenue	3,604,328	967,740	2,636,588	3,604,328	967,740	2,636,588	3,604,328
Total Revenue	47,240,561	37,828,444	9,278,009	47,106,453	38,943,172	9,345,126	48,288,298
Expenditures							
Certificated Salaries	24,352,260	21,170,000	4,060,000	25,230,000	21,700,000	4,160,000	25,860,000
Classified Salaries	6,426,396	3,790,000	2,810,000	6,600,000	3,830,000	2,840,000	6,670,000
Benefits	10,146,131	8,020,000	2,770,000	10,790,000	8,250,000	2,790,000	11,040,000
Books and Supplies	3,231,307	30,000	2,440,000	2,470,000	30,000	2,440,000	2,470,000
Other Services & Oper. Exp	3,931,431	3,110,000	820,000	3,930,000	3,110,000	820,000	3,930,000
Capital Outlay	12,000	-	10,000	10,000	-	10,000	10,000
Other Outgo 7xxx	1,816,066	1,820,000	-	1,820,000	1,820,000	-	1,820,000
Transfer of Indirect 73xx	(111,789)	(850,000)	740,000	(110,000)	(850,000)	740,000	(110,000)
Unidentified Budget Cuts	-	(5,000,000)	-	(5,000,000)	(3,450,000)	-	(3,450,000)
Total Expenditures	49,803,802	32,090,000	13,650,000	45,740,000	34,440,000	13,800,000	48,240,000
Deficit/Surplus	(2,563,241)	5,738,444	(4,371,991)	1,366,453	4,503,172	(4,454,874)	48,298
Transfers In	20,400	20,000	-	20,000	20,000	-	20,000
Transfers out	(23,360)	(770,000)	-	(770,000)	(20,000)	-	(20,000)
Contributions to Restricted	-	(4,520,000)	4,520,000	-	(4,450,000)	4,450,000	-
Net increase (decrease) in Fund Balance	(2,566,201)	468,444	148,009	616,453	53,172	(4,874)	48,298
Beginning Balance	7,333,405	3,538,109	1,229,095	4,767,204	4,006,553	1,377,104	5,383,657
Audit Adj							
Prior Period Adjustment							
Ending Fund Balance	4,767,204	4,006,553	1,377,104	5,383,657	4,059,724	1,372,230	5,431,954
less: Deferred Maintenance Reserve	(1,318,882)	(1,884,000)	-	(1,884,000)	(1,884,000)	-	(1,884,000)
less: Unrest./Restr. Program Reserves	(1,728,980)	(499,885)	(1,377,104)	(1,876,989)	(499,885)	(1,372,230)	(1,872,115)
Gen Fund Ending Bal w/out Reserves	1,719,342	1,622,668	-	1,622,668	1,675,839	-	1,675,839
	3.45%			3.55%			3.47%
Components of Ending Fund Balance							
Revolving Fund	2,000	2,000	-	2,000	2,000	-	2,000
Prepaid Expenditures	-	-	-	-	-	-	-
Unrestricted Designations-Tier III, Local Programs	497,885	497,885	-	497,885	497,885	-	497,885
Restricted Designations	1,229,095	-	1,377,104	1,377,104	-	1,372,230	1,372,230
Economic Uncertainty @ 3%	1,494,815	1,395,300	-	1,395,300	1,447,800	-	1,447,800
Economic Uncertainty surplus/(shortfall)	224,527	227,368	-	227,368	228,039	-	228,039
Deferred Maintenance Reserve	1,318,882	1,884,000	-	1,884,000	1,884,000	-	1,884,000
Basic Aid Reserve	-	-	-	-	-	-	-
Total Ending Fund Balance	4,767,204	4,006,553	1,377,104	5,383,657	4,059,724	1,372,230	5,431,954

Revenue Limit and Property Taxes

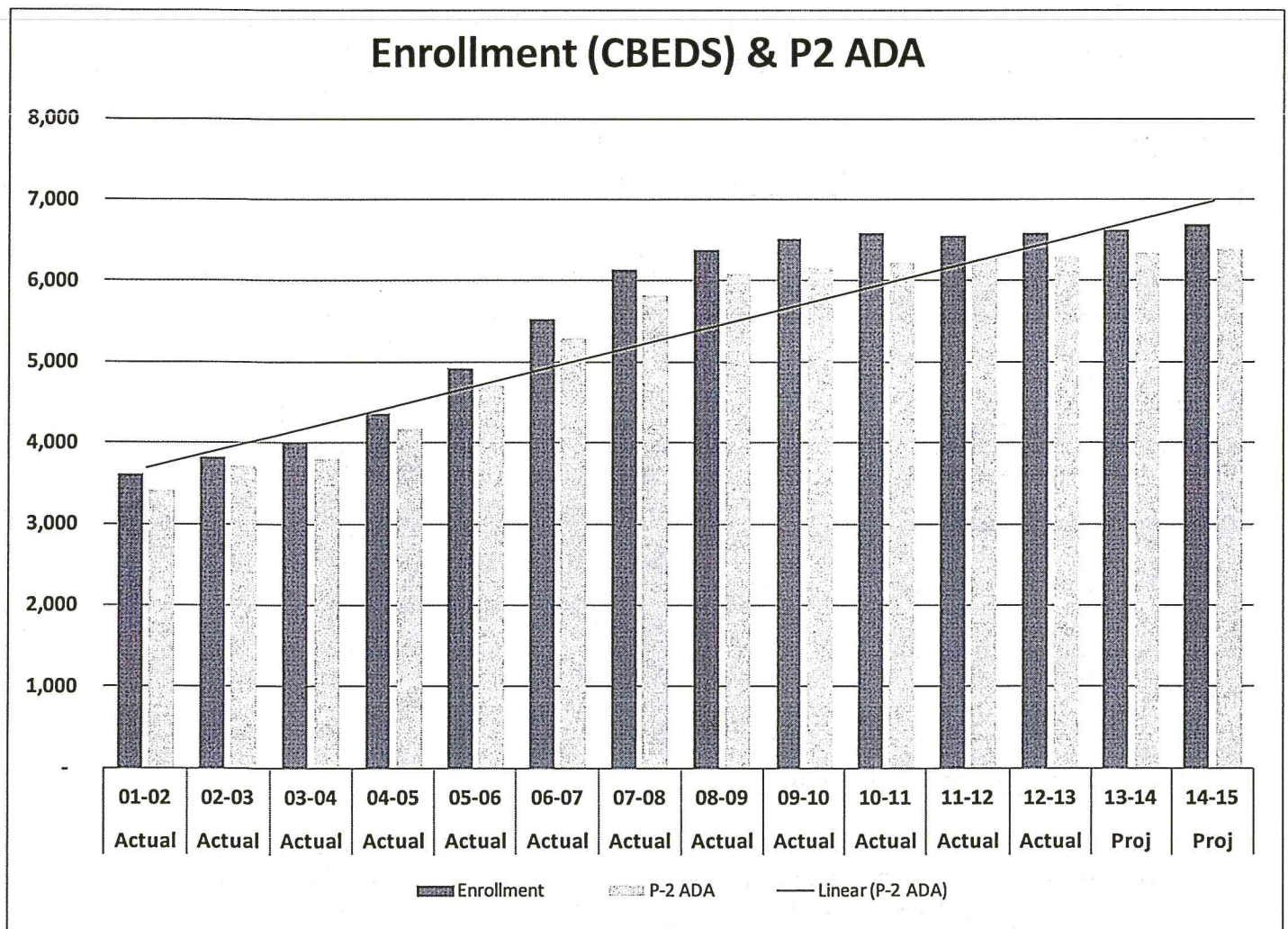
The revenue limit for 2013-14 reflects a 1.565% COLA (\$106/ADA) per PCOE instructions. PCOE is also recommending that Districts maintain the current deficit reduction factor of 22.272% even though SCC is displaying an alternate estimate for 2013-14. The Governor's 2013-14 May Revision largely maintains his January positions regarding K-14 education with the majority of education funds going towards the new Local Control Funding Formula (LCFF) that would replace the traditional Revenue Limit funding model. The LCFF funding model would roll more than 40 State categorical programs into the LCFF calculation. Property taxes are anticipated to stabilize and begin a slow growth in 2013-14. Basic aid supplemental funding is not budgeted for 2013-14 as revenue limit has stabilized and property taxes have increased slightly.

The district continues to work with California Department of Education (CDE) to recover the 2009-10 Basic aid supplemental funding reduction of approximately \$2 million. This reduction was due to CDE's interpretation of SERAF funding and the one time revenue limit reduction of \$242/ADA in 2009-10. We will keep you posted as we work through these issues.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2013-14 Annual Budget Adoption Notes

Enrollment and ADA

Enrollment and ADA increased by almost 63 percent over the last 10 years. In recent years the district has continued to experience growth but at a slower rate than in previous years. We have had an average of 1.4 percent growth per year for the past four years. Analysis of home purchases, census data, and kindergarten enrollments indicate enrollment will be slightly higher next year with a 0.4 percent growth of 28 students. We will continue to follow the data and trends carefully and adjust our assumptions as appropriate.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Categorical Revenue

State categorical programs are increased by a 1.565 percent COLA for 2013-14. Federal categorical programs have been reduced for Federal sequestrations. The 2013-14 budget also reflects the carry forward of unspent funds from 2012-13 into 2013-14.

We have exercised flexibility over \$1.6 million of Tier III funds in 2013-14 as authorized by state legislation and approved by the Board. Details of the use of Tier III funds was approved at the June 4, 2013, Board meeting.

Some categorical programs require contributions from the district unrestricted funds. A summary of the change in contributions from 2012-13 to 2013-14 is summarized below.

***Contributions to Restricted Programs
2012-13 Estimated Actuals and 2013-14 Budget***

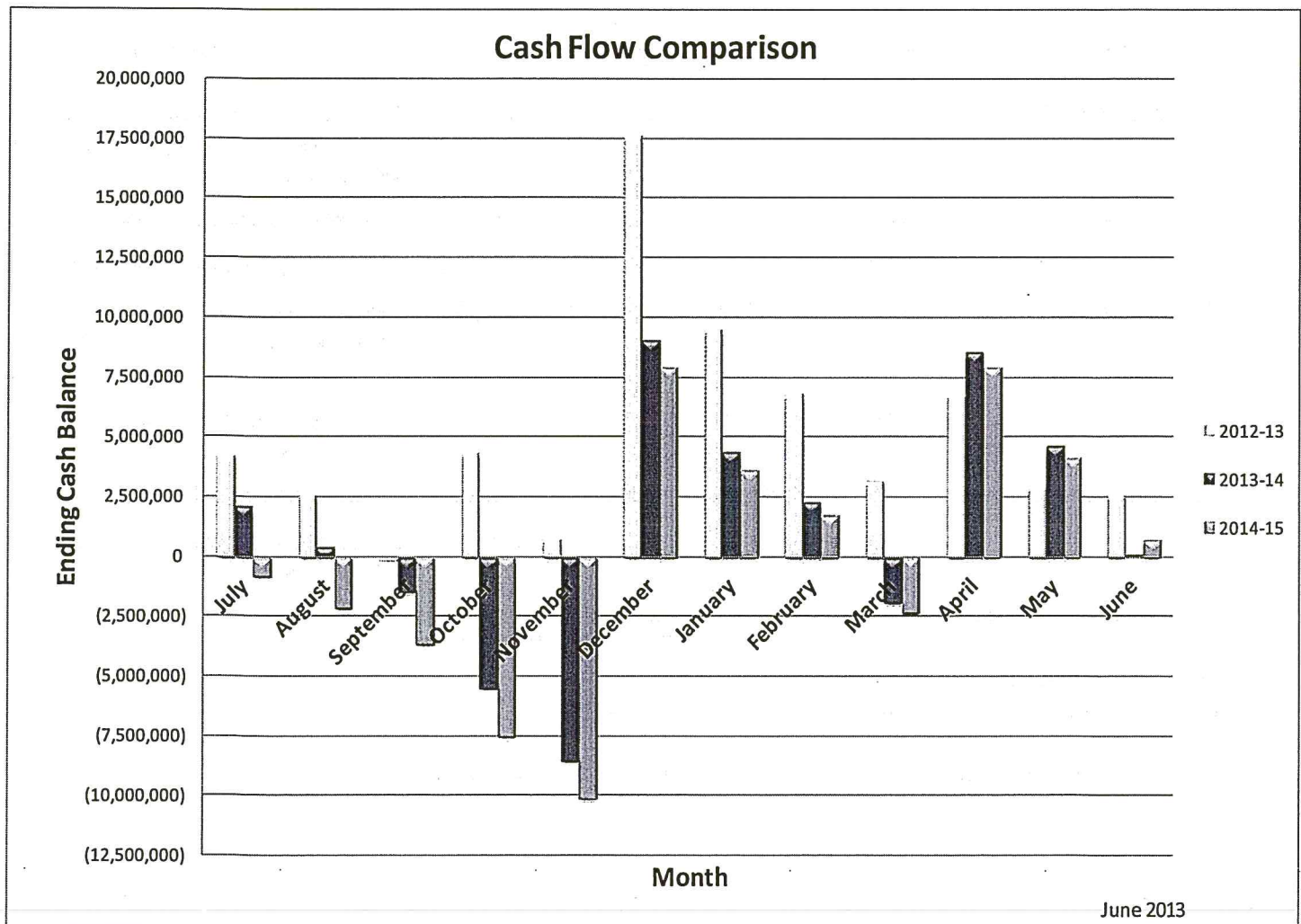
<u>Program</u>	<u>Resource</u>		<u>2012-13 Estimate</u>	<u>Adopted Budget</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$666,442	\$642,145	(\$24,297)	Reduction in long-term subs; reduction of 1 special ed aide position; netted against reduction in furlough days
Spec Ed Pre-School	3315	*	\$5,211	\$7,936	\$2,725	Step/column, reduction in furlough days
Spec Ed Pre-School	3320	*	\$15,855	\$28,769	\$12,914	Step/column, reduction in furlough days
Special Education	6500	*	\$1,710,295	\$1,652,269	(\$58,026)	Reduction in NPA costs due to changing one certificated position to speech therapist; one-time cost accrual in 12-13 related to CSOC liability
Transportation	7230		\$49,880	\$50,307	\$427	Increase in Transportation allocation; reduction in furlough days
Special Ed Transportation	7240	*	\$792,703	\$807,744	\$15,041	Reduction in furlough days
Maintenance	8150		\$961,201	\$939,673	(\$21,528)	Decrease in discretionary funds, reduction in furlough days
Total Contribution to Restricted Programs			<u>\$4,201,587</u>	<u>\$4,128,843</u>	<u>(\$72,744)</u>	
PCOE Special Education Program Billback	0000	*	\$1,425,773	\$1,425,773	\$0	
Total Special Ed Contribution			\$4,616,279	\$4,564,636	(\$51,643)	

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2013-14 Annual Budget Adoption Notes

Cash

As in past years, the district has requested a TRANS (Tax Revenue Anticipation Note) resolution and authorization for dry period financing from the County Treasurer for 2013-14. These steps have been taken to handle the cash deferrals imposed on the district by the state and the periodic receipt of cash coming into the district versus the monthly payments for payroll and district expenses. We have been fortunate to have reserves to help with cash flow issues in the past. However, as we spent down our reserves and continue to experience deficit spending, we have more and more months with negative cash flow. We will review our borrowing options and select the approach that has the lowest financing costs.

The following chart shows our cash balance for the past year, when we did receive a TRANS and projections for the next three years without a TRANS. Without funding from a TRANS in 2013-14, the District anticipates negative cash in 4 out of 12 months in the coming years. If on-going budget reductions are made for 2014-15 budget of approximately \$5.0 million and we are no longer deficit spending in 2014-15 we anticipate having negative cash for the six months preceding our property tax payments each year in December 2013 and April 2013. This is typical of districts that rely heavily on property taxes to backfill revenue limit.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Other Funds

The district uses separate funds to identify and track fiscal activity related to separate enterprises. The Board adopts a budget each year for each fund. Each fund has been reviewed and budgets have been developed based on the fund needs for the 2013-14 school year. Budget revisions are made during the year at First Interim, Second Interim and Estimated Actuals. Fund 14 – Deferred Maintenance, Fund 17 Special Reserve for Other Than Capital Outlay and Fund 52 - Debt Interest and Redemption Fund are not presented as there is no working budget in the three funds for the 2012-13 school year.

A summary of the fund balances and the funds purpose for each fund is listed below.

SUMMARY:

2013-14 BUDGET				
	Beginning			Ending
	Fund Balance	Revenues	Expenditures	Fund Balance
Fund 11 - Adult Education Fund	59,391	250,182	215,256	94,317
Fund 12 - Child Development Fund	9,825	315,795	298,145	27,475
Fund 13 - Cafeteria Fund	153,361	1,631,600	1,756,788	28,173
Fund 21 - Building Fund	2,548,710	10,000	203,560	2,355,150
Fund 25 - Capital Facilities Fund	125,249	808,000	804,143	129,106
Fund 35 - County Schools Facilities Fund	1,668,952	40,000	295,000	1,413,952
Fund 40 - Special Reserve for Capital Outlay Projects	404,578	-	251,595	152,983
Fund 49 - Debt Service Fund for Blended Component Units	15,052,528	6,140,941	8,113,808	13,079,661
Fund 71 - Retiree Benefit Fund	6,563	-	-	6,563
Fund 73 - Foundation Private-Purpose Trust Fund	160,936	2,000	-	162,936

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Fund 11 - Adult Education Fund

Fund is used to account for all revenues and expenses for adult education programs.

	2012-13 Estimated Actuals	2013-14 Adopted Budget
Beginning Fund Balance, July 1	50,660	59,391
Revenues & Transfers In	171,190	250,182
Expenses		
Salaries	101,478	126,742
Benefits	30,701	49,327
Supplies	20,831	21,095
Other Services, Outgo, Transfers Out	9,449	18,092
Total Expenses	162,459	215,256
Surplus (deficit)	8,731	34,926
Ending Fund Balance, June 30,	59,391	94,317

Fund 12 - Child Development Fund

Fund is used to account for all revenues and expenses to operate child development programs.

	2012-13 Estimated Actuals	2013-14 Adopted Budget
Beginning Fund Balance, July 1	11,180	9,825
Revenues & Transfers In	231,095	315,795
Expenses		
Salaries	136,118	167,604
Benefits	50,465	62,346
Supplies	18,245	32,209
Other Services, Outgo, Transfers Out	27,622	35,986
Total Expenses	232,450	298,145
Surplus (deficit)	(1,355)	17,650
Ending Fund Balance, June 30,	9,825	27,475

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Fund 13 - Cafeteria Fund

Fund is used to account for all revenues and expenses to operate the food service program.

	2012-13	2013-14
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	198,775	153,361
Revenues & Transfers In	1,656,600	1,631,600
Expenses		
Salaries	631,929	661,956
Benefits	309,005	322,965
Supplies	642,946	655,850
Other Services, Outgo, Transfers Out	118,134	116,017
Total Expenses	1,702,014	1,756,788
Surplus (deficit)	(45,414)	(125,188)
Ending Fund Balance, June 30,	153,361	28,173

Fund 21 - Building Fund

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2012-13	2013-14
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	2,814,158	2,548,710
Revenues & Transfers In	26,732	10,000
Expenses		
Salaries	29,359	32,212
Benefits	9,492	9,993
Supplies	19,220	-
Other Services, Outgo, Transfers Out	234,109	161,355
Total Expenses	292,180	203,560
Surplus (deficit)	(265,448)	(193,560)
Ending Fund Balance, June 30,	2,548,710	2,355,150

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Fund 25 - Capital Facilities Fund

Fund is used to account for moneys received from developers. Any excess is transferred to Fund 49 for debt service.

	2012-13	2013-14
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	129,777	125,249
Revenues & Transfers In	1,392,770	808,000
Expenses		
Salaries	65,587	65,566
Benefits	31,078	31,127
Supplies	500	300
Other Services, Outgo, Transfers Out	1,300,133	707,150
Total Expenses	1,397,298	804,143
Surplus (deficit)	(4,528)	3,857
Ending Fund Balance, June 30,	125,249	129,106

Fund 35 - County School Facilities Fund

Fund receives apportionments from the State of California for new school facility construction and modernization projects.

	2012-13	2013-14
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	2,648,496	1,668,952
Revenues & Transfers In	44,136	40,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	1,023,680	295,000
Total Expenses	1,023,680	295,000
Surplus (deficit)	(979,544)	(255,000)
Ending Fund Balance, June 30,	1,668,952	1,413,952

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Fund 40 - Special Reserve for Capital Outlay Projects

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2012-13	2013-14
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	156,416	404,578
Revenues & Transfers In	536,023	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	33,456	251,595
Other Services, Outgo, Transfers Out	254,405	-
Total Expenses	287,861	251,595
Surplus (deficit)	248,162	(251,595)
Ending Fund Balance, June 30,	404,578	152,983

**Fund 49 - Debt Service Fund for Blended Component
Units**

Fund is used to account for payment of principal and interest on long-term debt.

	2012-13	2013-14
	Estimated Actuals	Adopted Budget
Beginning Fund Balance, July 1	16,060,083	15,052,528
Revenues & Transfers In	7,006,455	6,140,941
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	8,014,010	8,113,808
Total Expenses	8,014,010	8,113,808
Surplus (deficit)	(1,007,555)	(1,972,867)
Ending Fund Balance, June 30,	15,052,528	13,079,661

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Fund 51 - Debt Interest and Redemption Fund

Fund is used for the payment of principal and interest on bonds.

	2012-13 Estimated Actuals	2013-14 Adopted Budget
Beginning Fund Balance, July 1	1,289,239	1,289,239
Revenues & Transfers In	-	-
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	-	-
Ending Fund Balance, June 30,	1,289,239	1,289,239

Fund 71 - Retiree Benefit Fund

Fund is used to account for postemployment benefit plan trust activity.

	2012-13 Estimated Actuals	2013-14 Adopted Budget
Beginning Fund Balance, July 1	6,487	6,563
Revenues & Transfers In	76	-
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	76	-
Ending Fund Balance, June 30,	6,563	6,563

Fund 73 - Foundation Private-Purpose Trust Fund

Fund is used to accounts for gifts designated for student scholarships.

	2012-13 Estimated Actuals	2013-14 Adopted Budget
Beginning Fund Balance, July 1	161,436	160,936
Revenues & Transfers In	2,000	2,000
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	2,500	-
Total Expenses	2,500	-
Surplus (deficit)	(500)	2,000
Ending Fund Balance, June 30,	160,936	162,936

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2013-14 Annual Budget Adoption Notes

SSC School District and County Office Financial Projection Dartboard Governor's 2013-14 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2013-14 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also inserted Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

CURRENT LAW FACTORS						
Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory COLA (applies to K-12 and COE Revenue Limits)	3.24%	1.565%	1.80%	2.20%	2.50%	2.70%
K-12 Revenue Limit Deficit % ¹	22.373%	18.997%	18.997%	18.997%	18.997%	18.997%
COE Revenue Limit Deficit % ¹	22.549%	19.233%	19.233%	19.233%	19.233%	19.233%
Net Revenue Limit Change: K-12 COEs	1.08% ² 1.08% ²	5.85%	1.80%	2.20%	2.50%	2.70%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Other state categorical programs COLA						
Tier I	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Tier II	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Tier III	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2012-13 Statewide Average (est.)	\$6,449	\$7,747	\$6,748
2013-14 Inflation Increase @ 1.565% COLA	101	121	106
2013-14 Statewide Average (est.)	\$6,550	\$7,868	\$6,854

LCFF FACTORS						
Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
LCFF Planning Factors	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2012-13 Base Grants	\$6,342	\$6,437	\$6,628	\$7,680
COLA at 1.565%	99	101	104	120
2013-14 Base Grants	\$6,441	\$6,538	\$6,732	\$7,800

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Base Grants	\$6,441	\$6,538	\$6,732	\$7,800
Adjustment Factors	11.23% CSR	-	-	2.8% CTE
CSR and CTE amounts	\$723	-	-	\$218

FACTORS FOR ALL SCENARIOS							
California CPI		2.30%	2.20%	2.30%	2.50%	2.70%	2.80%
California Lottery ⁴	Base	\$124	\$124	\$124	\$124	\$123	\$123
	Proposition 20	\$30	\$30	\$30	\$30	\$30	\$30
Interest Rate for Ten-Year Treasuries		1.79%	2.10%	2.40%	2.60%	2.90%	3.10%

¹ These deficit factors are estimated by SSC, based on the funding provided in the Governor's May Revision for 2013-14.

² This amount is the result of a one-time reduction in 2011-12 that was restored in 2012-13, which maintained flat funding for school agencies over a two-year period.

³ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

⁴ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

***PLACER COUNTY OFFICE OF EDUCATION
COMMON MESSAGE***

*Placer County Office of Education
FY 2013/14 Adopted Budget – Common Message
May 29, 2013*

(Excerpts included as they relate to WPUSD Budget Development and Assumptions)

Introduction

On May 14, 2013, the Governor released the May Revision of the 2013-14 Budget. The Governor's Budget reflects newly emerging economic growth with projected increases in 2012-13 accompanied by projected declines in 2013-14. All the same, the May Revision to the Governor's Budget includes increased funding for schools, primarily directed toward implementation of the Local Control Funding Formula (LCFF). The Governor continues to demonstrate his commitment to passing this landmark school finance reform built around correcting historical inequities and increasing flexibility. Most notably, the Governor has demonstrated a clear intention to increase funding to schools by \$1.9 billion and commits this increase toward implementation of the LCFF. Additionally, the Governor has pledged one-time money from 2012-13 for common core implementation.

The Governor's LCFF proposal is not without controversy and challenges. Over the next few weeks districts will continue to design, develop and ultimately adopt budgets while the legislature and Governor decide on the final form of the LCFF. The Common Message is designed to provide clarity on the current version of the Governor's May Revision trailer bills to support districts with this effort.

Proposition 98

For 2012-13, and as compared to the January budget proposal, state revenues are projected to climb by \$3.2 billion primarily because of higher personal income taxes (PIT). The increase in revenue drives Proposition 98 upward. In addition, it triggers the pay-down provisions of the Proposition 98 maintenance factor. The maintenance factor is an accounting of the amount Proposition 98 is underfunded from years in which state growth was slower than per-capita personal income. Proposition 98 in 2012-13 is projected to increase by \$2.9 billion as compared to the January budget proposal.

Fiscal Year 2012-13	Projected Statewide Revenue	Prop 98 Calculation	Property Tax Portion of Prop 98	State Budget Portion of Prop 98	Non-Prop 98 Budget	Ending Balance
January	95.4	53.6	16.1	37.5	55.4	.8
May	98.2	56.5	16.1	40.4	55.2	.9
Change	+ 3.2	+2.9	0	+2.9	- 0.2	+ 0.1

(all numbers in billions)

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

For the budget year, 2013-14, and as compared to the January budget proposal, state revenues are projected to fall by \$1.3 billion. This is significant. Not only is the Governor not projecting additional 2013-14 revenue as a result of the large increases in PIT since his January budget proposal – he is projecting less revenue for 2013-14 than he did in January. In other words, he is viewing the large increases in revenue seen in January as one-time and he is viewing the economy as having taken on a less robust outlook over the last five months. As a result of the Governor's 2013-14 revenue assumptions, Proposition 98 in 2013-14 is projected to decline by \$0.9 billion as compared to the January budget proposal.

Fiscal Year '13-14	Projected Statewide Revenue	Prop 98 Calculation	Property tax portion of Prop 98	State Budget portion of Prop 98	Non-Prop 98 Budget	Ending Balance
January	98.5	56.2	15.4	40.9	56.8	1.6
May	97.2	55.3	16.0	39.3	57.0	1.7
Change	- 1.3	- 0.9	+ 0.6	- 1.6	+ 0.2	+ 0.1

(all numbers in billions)

A combination of economic factors indicate there could be changes in the statewide budget and K-12's share of that budget over the next month, with a high degree of upside uncertainty and a very low degree of downside uncertainty.

Assumptions/Guidance for Budget Adoption

- Districts have the option to use the LCFF as proposed by the Governor in the May Revision, in place of current Revenue Limit and Categorical Funding model. To document your calculation you must complete the attached BASC LCFF MYP Calculator, and submit a printed copy with your budget documents.
- Districts have the option to use the current Revenue Limit methodology only if maintaining the current deficit (22.272%) in the budget year and the two subsequent years. Each year can be increased by the estimated COLA in School Service's dashboard, e.g., 1.565%, 1.80%, and 2.20% respectively.
- If using LCFF, do not budget for categorical revenues listed on Appendix A. If using Revenue Limits, then anticipate categorical revenues as usual.
- Anticipate 5.2% Federal Sequestration in the budget year and on-going into the two subsequent fiscal years.
- Prepare cash flow estimate using the proposed deferral reductions in the Governor's May Revision, and ensure the quarterly EPA payments are included.
- Districts have the option of including Common Core funding at \$170 per ADA to be available for use in 2013/14. If you do, please use resource 7810, Other Restricted State. You can report revenues in FY 2012/13 Estimated Actuals OR FY 2013/14 Adopted Budget.
- Reserve levels in the budget year and two subsequent years must be maintained at the full minimum standard percentages as adopted by the State Board of Education.

8.10.21

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

- Please be aware of proposed changing retirement rates. However, we do not recommend including increases until rates are approved by CalPERS and or CalSTRS board(s).

Local Control Funding Formula

The LCFF is substantively unchanged at May Revision although the language has undergone technical cleanup since the release of the Governor's January Budget proposal. The formula provides a base grant and a grade-span grant that increase by COLA annually starting in 2013-14 as follows:

Grade Level	Base	Grade Span Grant
Grades K-3	\$6,441	\$723 (11.23% of Base)
Grades 4-6	\$6,538	
Grades 7-8	\$6,732	
Grades 9-12	\$7,800	\$218 (2.8% of Base)

The formula continues to provide supplemental funding of 35% of the base grant for the district's percentage of unduplicated pupils and a concentration grant for districts with 50% or more unduplicated pupils. The concentration grant is calculated as 35% of the base grant for the population of unduplicated students in excess of 50%. For example, in a district with a student population that is 80% unduplicated pupils, the district's LCFF concentration grant would be 35% of the base grant by grade level multiplied by 30% (80%-50%). The product of this calculation is then multiplied by ADA.

These ADA-driven amounts are then augmented by the 2012-13 Home-to-School Transportation award and the 2012-13 Targeted Instructional Improvement Grant (TIIG) as reduced by fair share for basic aid districts.

Transitioning to the LCFF

During the transition period a district's LCFF grant starts with historical funding for state aid, as amended for growth (or decline) in ADA, and most state categorical programs. This total is then subtracted from the district or charter school's target LCFF grant amount to measure the funding gap. The percentage of gap funding provided in that year's budget is then added to the historical base to arrive at the LCFF transition grant for 2013-14.

Beginning in 2014-15, the prior year's gap funding is added to the historical 2012-13 base after adjusting for growth or decline in ADA. The 2012-13 base is then measured against the LCFF target to determine the new gap. The funded gap is added to the base to arrive at the total LCFF transition grant for that year. This cycle continues adding gap funding to the base as ongoing revenues until the LCFF is fully funded.

Year-to-year growth in Proposition 98 revenues would fund the gap each year until the LCFF is fully funded. Any further increases in Proposition 98 funding would be allocated through the LCFF. The May Revision increases the amount available to fund the collective gap between historical 2012-13 funding and the LCFF by \$240 million to \$1.9 billion. This is sufficient to fund approximately 11.75% of the gap in 2013-14.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2013-14 Annual Budget Adoption Notes**

Changes at May Revision

The new language clarifies issues that were raised in conversation with the Department of Finance (DOF) over the last few months. Those issues and DOF's responses were published in a Frequently Asked Questions (FAQ) format with the recent April Supplement to the Common Message. The trailer bill confirms the DOF's responses and provides a clearer methodology for calculating the LCFF during the transition period. The material changes incorporated into the May Revision are:

- The percentage of unduplicated pupils is calculated on a three-year rolling average. 2013-14 would be measured on that year alone, 2014-15 would be calculated as a two-year average, and all years thereafter would use a three-year average.
- ADA growth is funded in the transition period by calculating the 2012-13 per ADA amount of revenue limit (exclusive of Necessary Small School) or charter general purpose block grant and multiplying by current year ADA.
- Prior year gap funding added to the base is similarly calculated as the prior year amount per ADA multiplied by current year ADA.
- Amendments are made to the language pertaining to maintaining smaller class sizes in grades K-3 to measure average enrollment on a school wide basis rather than each individual class.
- Community Day School Mandatorily Expelled Students is added to the categorical programs included in the LCFF transition grant.

Cost of Living Adjustments (COLA)

The Governor's May Revision provides cost of living adjustments (COLA) for school districts and county offices of education base funding through implementation of the LCFF. Further, the May Revision decreases funding by \$2.9 million to selected categorical programs for 2013-14 based on the lowering of the COLA factor from 1.65% to 1.565%.

Under the LCFF, the COLA of 1.565% is applied to the entitlement targets and funded at 11.75% of the difference between 2012-13 revenues and the target amounts. This yields an effective funded COLA of about .18% when measured against the amount of gap funding. Using the BASC LCFF Calculator will yield specific percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds the LCFF target amount (hold harmless) would receive no COLA.

There is information suggesting that if the LCFF is not implemented, Proposition 98 increases would fund a reduction to the revenue limit deficit factor of 3.275% in addition to the 1.565% COLA. The resulting 5.85% estimated net increase to revenue limits is not recommended for use in budgeting or negotiations as each district will receive its own unique funding percentage increase through the LCFF. The Governor's May Revision does not include or mention any funding for revenue limits nor does it address the concept of deficit reduction since restoration is built into LCFF implementation.

The Situational Guidance and Multiyear Projection section of this Common Message discusses potential COLAs in the subsequent years. Moreover, the BASC LCFF Calculator will produce each district's individual percentage increase.

Supplemental and Concentration Grants

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Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth. The funding provided under these calculations may be used for any locally determined educational purpose as long as it substantially benefits the unduplicated pupils that generate the funds as provided for in the school district's or charter school's local control and accountability plan, beginning in 2014-15.

The Superintendent of Public Instruction would annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category would only be counted once in determining the unduplicated pupil count. This data is subject to annual review and verification by the county office of education and would be subject to audit under the state audit guidelines.

The unduplicated pupil count percentage would be computed as follows:

For FY 2013-14 divide the total sum of unduplicated pupil counts for FY 2013-14 by the total enrollment for FY 2013-14. At this time, use prior year CalPADS data for your unduplicated pupil counts.

1. For FY 2014-15, calculate the total unduplicated pupil count for both FY 2013-14 and FY 2014-15 and divide by the total enrollment for both FY 2013-14 and FY 2014-15.
2. For FY 2015-16 and thereafter, calculate the total unduplicated pupil count for the current and two previous fiscal years and divide by the total enrollment for the current and two prior fiscal years.

Pupils classified as English Learners would only be eligible for supplemental and concentration grant funding for seven school years. Beginning with the seventh school year in which the student is classified as English Learner by any district, charter school or county office of education, the pupil would only be included in the unduplicated count if they meet eligibility for free and reduced price meals or are identified as a foster youth. The Superintendent of Public Instruction would identify the initial year of classification as an English Learner.

The supplemental grant is equal to the base grant for each applicable grade span multiplied by 35%. This amount is multiplied by the unduplicated pupil count percentage calculated above.

If the district's or charter school's unduplicated pupil count percentage exceeds 50% then a concentration grant would be added to the base grant. The concentration grant is equal to the base grant for each applicable grade span multiplied by 35%. This amount would be multiplied by the percentage that exceeds 50%.

For a charter school physically located in one school district, the charter school's percentage of unduplicated pupils in excess of 50% used to calculate the concentration grant could not exceed the percentage of unduplicated pupils in excess of 50% of the school district in which the charter is located. If the charter school is physically located in more than one school district, the charter's percentage of unduplicated pupil count in excess of 50% could not exceed that of the school district with the highest percentage of unduplicated pupil count in excess of 50%.

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Hold Harmless

Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-13 fiscal year.

The calculation of the "hold harmless" is made on a per-ADA basis and is a combination of the following funding sources:

- All revenue limits received in 2012-13 divided by 2012-13 ADA, multiplied by current funded ADA.
- All 2012-13 state categorical funding (including funding received for mandatorily expelled community day school pupils).
 - See Appendix A for full list of categorical programs included in the calculation.
- For basic aid districts the categorical programs are subject to an 8.92% fair share reduction, calculated on the 2012-13 revenue limit entitlement
 - See Appendix A for full list of categorical programs included in the calculation.
- For charter schools, all charter general purpose block grant received in 2012-13 divided by 2012-13 ADA, multiplied by current ADA.

K-3 Class Size Augmentation

The base grant for the K-3 grade span increases by an add-on of 11.23% for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF and as a condition of receipt of this add-on, districts would be required to either:

1. Have a class size ratio of 24:1 or less at each school site in 2012-13 and maintain that ratio in the future,
2. Collectively bargain an alternative class size ratio for this grade span, or
3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Districts that meet the requirements of No. 1 and/or No. 2 above are exempt from the requirements of No. 3. However, school districts must maintain class enrollment per school site of not more than 24 unless collectively bargained.

To demonstrate adequate progress first calculate the total funding gap between the LCFF full funding calculation and the 2012-13 Hold Harmless amount:

1. Divide the amount of funding received specifically to reduce the funding gap by the total funding gap amount to determine the percentage of progress toward full funding
2. Subtract the target average class enrollment of 24 from the average class enrollment by school site for grades K-3 in 2012-13 to determine the difference.
3. Multiply the difference calculated in No. 2 by the percentage determined in No. 1.

For example, if a district's total funding gap is \$1 million, it receives \$100,000 in 2013-14 as funding to close that gap and has a class size ratio of 30:1 for grades K-3 in 2012-13, the 2013-14 class size adjustment would be calculated as follows:

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1. Gap funding received (\$100,000) divided by total funding gap (\$1 million) = 10%
2. 2012-13 class size (30) minus target class size (24) = 6
3. Adjustment that must be made to 2013-14 class sizes to receive funding - $6 \times 10\% = 0.6$
4. Class size ratio necessary to receive funding in 2013-14 = $30 - 0.6 = 29.4$

Although this does not reflect the language in the trailer bill the DOF has indicated it is the intent. The trailer bill will require clean up language to reflect the above formula.

If a district is at full implementation in FY 2013/14, i.e. LCFF gap funding is negative or zero, the district must maintain the same class enrollment at each school site as in the 2012-13 year if less than 24:1, unless there is a collectively bargained alternative ratio, or otherwise reduce to 24:1 in FY 2013/14. Class sizes for grades K-3, as established by this section, would no longer be subject to waiver by the State Board of Education pursuant to Section 33050 or by the Superintendent of Public Instruction.

Procedures for determining whether the district meets the new requirements would be included in the state audit guidelines.

Targeted Instructional Improvement Grant (TIIG); Home-to-School Transportation

The May Revision maintains the January Budget criteria for Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation.

The two programs have been repealed in the May Revision although the funds would be made available to the school districts, county offices of education and charter schools that previously received this funding. The funds would be treated as an add-on under the LCFF. The May Revision trailer bill clarifies that small school district transportation is included in the transportation add-on. The funds could be used for any educational service.

The May Revision proposes to provide home-to-school transportation joint powers authorities (JPAs) with continued direct funding for two additional years. School districts should review district and local priorities in assessing the use of TIIG and transportation funds. No COLA would be added to these funds in the future.

CALPADS

The Governor's proposed LCFF provides supplemental funding for students that are eligible for free and reduced price meals (FRPM), are English Learners (EL), or are foster youth. Because of this, the FRPM, EL and foster youth counts would be all the more important.

LCFF and the Advance Apportionment

In the event the LCFF is implemented for 2013-14, the CDE reports the advance apportionment would be based on P2 revenue limit and general purpose funding and would include categorical funding entitlements from 2012-13 that are not already paid within the principal apportionment. Further, the CDE reports that calculations would provide an increase for growth and COLA (currently estimated at \$1.6 billion) in proportion to revenue limits. At this point, P1 apportionments would be the first point at which CDE could use CALPADS data. The CDE states it may base 2013-14 P1 apportionment calculations on 2013-14 P1 ADA and 2012-13 enrollment, FRPM, and EL counts from CALPADS using Fall 1 2012. The CDE also estimates that apportionments would be certified at P2 using Fall 1 2013 data.

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The CDE and DOF are also discussing possible data and timing adjustments that may be needed with implementation of the LCFF. These discussions include the development of an interim contingency plan for 2013-14 that may be used in calculating the P1 apportionments so that CALPADS data and reporting periods align with the LCFF.

Unduplicated Counts

On March 18, 2013, the CDE released the 2012-13 Unduplicated Student Poverty & EL Designation Data. As described in the CALPADS Update Flash #72, this downloadable file includes data for all schools other than provision 2 or 3 schools, as part of their 2012-13 Fall 1 submission. Since schools with a National School Lunch Program (NSLP) provision 2 or 3 status are prohibited from collecting FRPM applications for individual students, the file identifies which schools have a provision 2 or 3 status, and for those schools includes the percentages only of students eligible for free lunches or FRPM based on:

- Their base year percentage derived from October 2012 claims data reported to the CDE's Nutrition Services Division, or
- The base percentage certified in the Consolidated Application Reporting System (CARS) in 2011-12, whichever was higher.

Although correcting spring 2013 CALPADS reporting to more accurately reflect district data is important, it is imperative that districts develop or refine their system for accurately gathering, reporting, and certifying data in CALPADS now and in the future. Districts should consider printing the CALPADS report and comparing it to the FRPM and EL counts as reported in the district student information system. Additionally, districts should consider having the EL coordinator and administrator of the child nutrition program review and certify that the CALPADS report accurately reflects the student population.

Current CALPADS Data Use

The data certified in the CALPADS Annual Submissions are used for many purposes including funding calculations for various state and federal programs. FCMAT/CSIS has prepared a table of reporting periods and associated state and federal program and data uses (see Appendix B).

New CALPADS Functionality: County and Authorizing LEA Reports

The LCFF would require COEs to certify unduplicated LEA counts. CALPADS Update Flash 73 recently announced that county offices of education will have access to certified reports for all LEAs and independently reporting charter schools in the county. Access to these reports will be set by the LEA administrator.

These reports will be the same as existing certification reports, but will be aggregated to the LEA level and will drill down to the school level. Only certified data will be reflected.

Difference in Socioeconomically Disadvantaged Definitions

On May 10, 2013, the CDE provided information on the difference in socioeconomically disadvantaged definitions through CALPADS Update Flash 74.

The socioeconomically disadvantaged (SED) NCLB subgroup displayed on CALPADS reports cannot be compared to the total FRPM count displayed on Report 5.1a – *Free or Reduced Price Meal Eligibility – Count* for a couple of important reasons:

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- The NCLB subgroup includes parent education level in the definition of SED. Therefore, students with parents whose highest educational level is "Not a High School Graduate" are included in the NCLB subgroup; and
- The NCLB subgroup includes students with a FRPM program record, and it *does not* include students who were directly certified, or who are migrant, homeless, or foster, unless those students also have a FRPM program record.

For 2012-13 accountability purposes, the definition of SED includes those students found to be automatically eligible for free meals through direct certification, because of a migrant program record, or because of a primary residence code indicating the student is homeless or is a foster youth. This expanded definition of SED will be reflected in the enrollment and graduate/dropout reports on DataQuest. As a result, the subgroup data on DataQuest will not match the NCLB subgroup data displayed in CALPADS reports. The CALPADS reports will be adjusted in the future to reflect this expanded definition of SED.

Basic Aid

Basic aid districts currently are defined as districts having property taxes in excess of their revenue limit entitlement. The LCFF language states the determination of a basic aid district is made exclusive of funds received through EPA and further excludes revenues received through the LCFF hold harmless calculation. Under the LCFF, a basic aid district is defined as a district that does not receive state aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation.

Under LCFF, basic aid districts would receive minimum state funding of no less than the amount received in 2012-13. The hold harmless amount would be calculated based on the categorical allocation net of 8.92% fair share reduction. However, the fair share reduction is limited by the district's property taxes in excess of the 2012-13 revenue limit and by the total of all categoricals enumerated by the LCFF.

Miscellaneous Basic Aid Revenues

- Minimum guarantee of \$120 per ADA (remains unchanged)
- EPA \$200 per ADA ongoing funding is dependent on basic aid status
- District of Choice credit is at 70% of district of residence LCFF base grants (excluding supplemental and concentrations grants)
- Charter School Basic Aid Supplement is at 70% of district of residence LCFF base grants (excluding supplemental and concentrations grants)
- Court-ordered is at 70% of district of residence local control funding formula base grant only

Each basic aid district is uniquely funded. Some basic aid districts are only in basic aid status by virtue of the state's deficated revenue limit, while others are and would remain basic aid under the LCFF proposal. Also, basic aid districts receive varying levels of categorical funds, as reduced by the fair share calculation.

Through the hold harmless language of the LCFF, each basic aid district would be guaranteed to receive state aid equal to its 2012-13 categorical funding, after fair share reductions. Consistent with the current provisions of the EPA, basic aid districts would receive \$200 per ADA in 2012-13 and each year thereafter through 2018-19.

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Through the implementation of the LCFF, basic aid districts that lose their basic aid status would receive a proportionate offset to the EPA minimum funding as state aid revenues grow through LCFF implementation.

It is important for basic aid districts to carry higher than minimum reserves. Dependence on property taxes means dependence on assessed property values. A greater than minimum reserve provides a buffer should assessed values fall short of projections. Moreover, basic aid districts whose student population is growing do not receive additional funding.

With the LCFF implementation, many basic aid districts may convert to being LCFF funded. Districts are advised to be cautious and plan for this possibility and the resulting effect on cash flow.

Charter Schools

The Governor's May Revision did not alter his January Budget proposal for charter schools. Similar to the LCFF proposal for school districts, charters would receive supplemental and concentration grants that could be used for any educational purpose. However, charter schools would be limited to no more than the concentration grant increase provided to the school district where the charter school resides.

A few other details require charter school allocations to be linked to the local school district(s) in which the charter resides. The LCFF requires the use of the percentage of the charter's unduplicated pupils in excess of 50% to be limited to the percentage of unduplicated pupils in excess of 50% of the single school district in which the charter school is physically located. If the charter school is physically located in more than one school district, then that charter's percentage could not exceed that of the school district with the highest percentage in excess of 50%. Other areas in the LCFF proposal follow current law, such as in-lieu property tax transfers. The use of the greater of current or prior year ADA remains exclusive to school districts.

The May Revision also maintains several charter school proposals from last year. They include:

- Giving charters priority on surplus property for five additional years. This would extend the current one-year requirement for school districts with surplus property to first offer to sell to charter schools.
- Consolidating charter financing authority. This would shift the Charter School Facility Grant program and the Charter School Revolving Loan program from the CDE to the California School Finance Authority.
- Simplifying funding for online charters. This would modify the SB 740 funding determination process for non-classroom based charter schools by (1) limiting it to the first and third years of operation in most instances and (2) requiring charters found out of compliance with minimum standards and applicable laws to comply with annual funding determinations.
- Allowing online charters to access facilities funding. This would expand the Charter Schools Facility Grant program to include eligibility for non-classroom based charter schools.

Adult Education

The Governor's May Revision proposes to maintain the status quo for existing K-12 and community college Adult Education programs for two years. The existing apportionment structure and funding would remain in place through 2014-15, and LEAs could independently continue existing Adult Education programs or use the funds for other educational activities. However, by 2015-16, Adult Education providers would be expected to join a regional Adult Education consortium consisting of at

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least one community college district and one school district within the boundaries of the community college district. The community college district would serve as the consortium fiscal agent. The consortium could include other entities including but not limited to correctional facilities, workforce investment boards, other local public entities and community-based organizations.

The proposal includes \$30 million in Proposition 98 funds in 2013-14 for two-year planning and implementation grants. The Governor also provides \$500 million in 2015-16 to fund regional consortiums, which would be prioritized and allocated to critical areas of instruction. Only ESL, citizenship, high school diploma, GED and workplace education classes would be eligible for funding through the new program. At least two-thirds of the funding or \$350 million of the \$500 million would be apportioned to existing Adult Education providers in a consortium, provided they maintained their 2012-13 level of state spending for Adult Education in 2013-14 and 2014-15.

Of note is that if a district received Adult Education funds and chose to flex the funds in 2012-13, it could apply for the funding as a new provider. If a district operated a program in 2012-13 and chose to flex the funds in 2013-14 and 2014-15, its ability to apply for funds in 2015-16 would be eliminated.

No more than 5% of the funding could be used by a community college district for costs associated with serving as the fiscal agent, and no more than an additional 5% of the funds could be used by the consortium for administrative costs.

By 2016-17, consortiums would need to develop full articulation agreements between Adult Education coursework and Career Technical Education coursework or collegiate coursework. The intent is to coordinate curriculum to affect a seamless entry and exit for students from K-12 to community college and to prevent students from needing to repeat any coursework.

Foster Youth Services

The state Foster Youth Services program provides support services for foster children, who often experience multiple placements in foster care. It is one of approximately 40 categorical programs that would be rolled into the LCFF. The May Revision reinstates some of the requirements of the original Education Code with regard to county superintendents retaining the responsibility to coordinate services for foster youth between child welfare agencies, schools, juvenile court and probation. This also includes the efficient transfer of health and education records between those agencies.

Students identified as Foster Youth are included in the unduplicated counts used in calculating supplemental and concentration grants. The Governor also now includes foster youth as a subgroup in the Academic Performance Index that is subject to growth targets as set by the State Board of Education.

Regional Occupational Centers & Programs (ROC/P) / Career Technical Education (CTE)

The May Revision continues to treat ROC/P as part of the LCFF base for districts and county offices that receive the Tier III funding directly from the state. High school grade span base grants would receive an augmentation intended to address the costs of providing CTE (see Section 42238.02.d.4).

Essentially all code sections related to ROC/P required activities are deleted, but the option to continue operating ROC/Ps remains, and in many instances the revised code encourages such activity. Beginning in 2014-15, a CTE component would be required in accountability plans.

For direct-funded ROC/P JPAs, the Governor proposes to continue the same level of ROC/P funding received in 2012-13 for fiscal years 2013-14 and 2014-15. A direct-funded JPA is defined as one

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funded through a county office that "received on behalf of or provided funds to,"... "a regional occupational center or program joint powers agency established in accordance with Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code." Districts participating in ROC/P JPAs would need to consult with their county office to determine if their JPA is impacted by this provision.

The proposal specifies that direct-funded JPAs "not redirect that funding for another purpose unless otherwise authorized in law or pursuant to an agreement between the regional occupational center or program joint powers agency and the contracting school districts."

It is unclear at this time how this new proposal would impact the hold harmless level for districts and county offices that participate in the direct-funded JPAs, both during the two-year funding period and in 2015-16 and beyond. Until further clarification is received, districts and county offices contracting with direct funded JPAs should assume that the funds would not be part of their respective individual hold harmless/LCFF base calculation for 2013-14 and 2014-15, and should make contingency plans for the possibility that the funding will not continue after the two-year transition.

Federal CTE funds including Perkins funding are not part of LCFF and continue to be subject to all existing compliance and reporting requirements.

Revenue Limit Transition / Advance Apportionment

The Governor's proposed LCFF eliminates revenue limits and corresponding add-ons and adjustments. This includes elimination of the revenue limit adjustment for State Unemployment Insurance (UI), PERS Reduction, Meals for Needy Pupils, and Beginning Teacher Salary. The current level of funding for these programs would be folded into the LCFF. These amounts would no longer be adjusted for changes in districts' UI expenditures or in PERS contribution rates.

Districts would be expected to cover any increased costs associated with increased unemployment insurance expenses, PERS rate increases or other district specific adjustments as currently applied to district revenue limit calculations.

Advance Apportionment

For 2013-14, the advance apportionment would be based on P2 revenue limit and general purpose funding and would include categorical funding entitlements from 2012-13 rolled into the LCFF. Further, the CDE reports that calculations would provide an increase for growth and COLA (currently estimated at \$1.9 billion), possibly in proportion to revenue limits. At this point, P1 apportionments would be the earliest point at which CDE could certify an apportionment based on LCFF and using CALPADS data.

The CDE and DOF are also discussing possible data and timing adjustments that could be needed with implementation of the LCFF.

County Office of Education Revenue Transfers

Traditionally, revenue limit for students in COE-operated special day classes and community schools has been transferred to COEs based on the base revenue limit of the student's district of residence. However, under the LCFF, these funds would instead flow to the student's resident school agency requiring a transfer to the COE. The funding would be accounted for as part of a district's hold harmless amount in calculating its funding under the LCFF.

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For county-operated programs, funding would continue to go to the district where the student resides unless that student has been mandatorily expelled, probation-referred, on probation or parole or incarcerated. In these four cases, the COE would receive funding directly from the state. If a COE enrolls a student not funded pursuant to these four cases, any attendance generated by that student would be credited to the school district of residence. Also, the enrollment of these students would be transferred to the school district of residence so the percentage of unduplicated students could be calculated under Section 42238.02 to determine supplemental grants. This elimination of COE ADA transfer would require COEs to work with LEAs to facilitate reimbursement of the agency serving their students in programs such as special day classes and community schools.

Accountability Plans

Effective 2014-15, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. The trailer bill specifies the required components of the accountability plans as they apply to districts, county offices of education and charter schools.

Key components of the accountability plan are:

- It would be developed in consultation with teachers, principals, administrators, other school personnel, parents and pupils
- It would be adopted once every five years (minimum) with an update prepared annually
- It would include an analysis of an LEA's effectiveness in the following areas:
 - pupil achievement
 - graduation rates
 - dropout rates
 - attendance rates
 - percentage of suspensions
 - percentage of expulsions
 - parental involvement

The annual update would include an accounting of how the supplemental and concentration grants primarily benefitted the students who generated the funding.

There is also maintenance of effort component related to the base, supplemental and concentration grant funding for the identified students until full implementation. The MOE states that LEAs must spend an amount equal to the pro-rata share of the identified pupils based on 2012-13 expenditures, adjusted by the amount by which the LCFF funding gap is reduced. If expenditures exceed the FY 2012-13 base, but prior to full implementation, the higher expenditure level prevails. At full implementation, districts would be required to identify expenditures as they apply to the students who generated the funding per the LCFF formula.

Beginning in 2014-15, LEAs would be expected to adhere to the locally defined accountability plans and make academic progress. If an LEA does not meet API for two years or if the county superintendent determines that a district's plan does not include specific actions needed to meet the academic obligations of the school district, steps of remediation similar to AB 1200 would be invoked. These steps could include anything from a written letter from the county superintendent to the governing board citing specific actions to which he/she objects, to assignment of an academic expert to assist the district, to FCMAT evaluation and, if necessary, stay and rescind orders.

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A local control and accountability plan would be adopted by June 30 prior to the fiscal year for which it is created, starting with 2014-15. The plan must be aligned and adopted with the district's budget beginning with fiscal year 2014-15. A template would be provided by the State Board of Education by January 2014 that would encompass all required components of the plan.

Cash Management

Since the 2008-09 mid-year budget cuts and the increasing apportionment deferrals that ensued, cash management has become critical for all LEAs.

The state is committed to reducing debt as evidenced by the actual repayment of \$2.065 billion of cross fiscal year deferrals in 2012-13 and a May Revision proposal to buy down additional deferrals of \$1.6 billion in 2012-13 and \$862.26 million in 2013-14. At the peak in 2011-12 deferrals totaled \$9.4 billion, but they are projected to drop to \$4.9 billion in 2013-14 if the Governor's May Revision is adopted. The proposed deferral buy-downs should improve LEA cash positions during FY 2013-14.

Another significant change to LEA cash flows occurred in 2012-13 with the passage of Proposition 30, which established the Education Protection Act (EPA) whereby temporary sales tax and income tax revenues are collected and distributed to schools. The 2012-13 EPA apportionment will be made on June 27, 2013. Beginning in 2013-14, EPA will be apportioned quarterly. This calculation may be subject to change under LCFF.

LEAs may estimate 2013-14 EPA by multiplying total revenue limit funding (Line E-1 of CDE's 2012-13 P-2 School District Revenue Limit exhibit) by 16.4%, unless the 16.4% calculation is greater than state aid, in which case EPA can be estimated at the greater of state aid or \$200 per ADA. To estimate quarterly 2013-14 EPA apportionments, the result of the previous calculation is divided by four.

The Governor's 2013-14 May Revision estimates EPA to be \$6.509 billion for 2012-13 and \$5.572 billion for 2013-14. The 2012-13 P-2 principal apportionment will reflect the June 2013 EPA apportionment. The 2013-14 advance principal apportionment will include an EPA entitlement offset of \$5.572 billion. In September 2013, LEAs will receive 25 % of their EPA entitlement.

EPA entitlement reductions are calculated based on an LEA's total revenue limit funding; therefore, the impact on a given LEA's cash flow is unique.

Intra-Year Principal Apportionment Deferrals

Intra-year apportionment deferrals do not exist for 2013-14. Legislation is required to implement intra-year state cash management deferrals. However, intra-year deferrals were implemented in 2011-12 and 2012-13 pursuant to Government Code Sections 16326(a)(1) and 16326(a)(2).

Cross Fiscal Year Principal Apportionment Deferrals

When Proposition 30 passed, FY 2012-13 K-12 principal apportionment cross fiscal year deferrals were reduced by \$2.065 billion. The FY 2013-14 May Revision proposes a \$1.6 billion reduction in K-12 deferrals for 2012-13. However, the \$1.6 billion buy down would not increase the amount of cash received by June 30, 2013, as it simply accelerates the accounting recognition of buying down a significant portion of P-1 deferrals that occurred in 2012-13.

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K-12 principal apportionment cross fiscal year deferrals decreased from \$9.4 billion in 2011-12 to \$7.4 billion in 2012-13 and are proposed to be reduced to \$4.9 billion in 2013-14 (see table below). Since the remaining cross fiscal year deferrals are ongoing, LEAs should continue to incorporate them in their cash flow projections for future periods. Please see Appendices C-1 and C-2 for a graphic illustration of statewide principal apportionment deferrals.

Time Frame	2012-13 Cross Fiscal Year Deferrals	2013-14 Cross Fiscal Year Deferrals
February to July	\$531.720 million	Rescinded
March to August	\$1.029493 billion	Rescinded
April to August	\$763.794 million	Rescinded
April to July	\$594.748 million	\$461.054 million
May to July	\$1.976701 billion	\$1.976701 billion
June to July	\$1.601655 billion and the remaining balance of the June apportionment. The combined total has been \$2.5 billion in prior years.	\$1.601655 billion and the remaining balance of the June apportionment. The combined total has been \$2.5 billion in prior years.
Deferred across fiscal years	\$7.396 billion (\$5.793 billion with the \$1.603 billion buy down from May Revision)	\$4.938 billion
May to July (formerly categorical deferrals)		\$200 million
June to July (formerly categorical deferrals)		\$699.473 million

Evaluate cash flow projections as soon as possible and develop a plan of action to address cash shortfalls. Options include:

- A temporary transfer from the county treasurer (Education Code Section 42620)
- Temporary interfund borrowing (Education Code Section 42603)
- Cross fiscal year tax revenue anticipation notes (TRANS)

Categoricals

The Governor's May Revision for 2013-14 would repeal most categorical program funding, with the exception of a few programs funded outside the Tier III flexible categoricals programs, such as Special Education, Child Nutrition, QEIA, After School Education and Safety (ASES) and federal programs.

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Programs categorized as Tier III under SBX3 that have been flexed since 2008-09 would be eliminated and combined into the base in calculating the LCFF. Tier III public hearings, as required under SBX3 would no longer be required beginning in 2013-14.

Programs that have been funded outside of the Tier III programs would continue to be treated separately under the LCFF. These programs include federally funded programs, QEIA, Special Education, ASES, Child Nutrition, Preschool, Mandate Block Grant, district of choice credit, charter school basic aid supplement, court-ordered credit and a variety of other programs. For a list of categoricals that would be folded into LCFF targets, please refer to Appendix A.

Under the LCFF, Targeted Instruction Improvement Grant (TIIG) and Home to School/Special Education Transportation are treated as stand-alone add-ons.

Districts should budget conservatively and work closely with their county offices. Based on direction given by the county office, districts may keep categorical budgets unchanged, or if using the LCFF, categoricals should not be budgeted in addition to the LCFF unless funded outside the LCFF.

Deferred Maintenance: While funding for Deferred Maintenance is part of the base in the LCFF program, the responsibility for maintaining district facilities would become part of a district's Local Control Accountability Plan (LCAP). Further, Williams Act facility requirements would continue.

Lottery: Lottery funding would be calculated in the same manner as prior years. The estimates for 2012-13 and 2013-14 are \$124 per annual ADA for unrestricted and \$30 per annual ADA for Proposition 20 (restricted).

Mandated Costs: The May Revision provides \$266.6 million for the Mandated Block Grant (MBG). The funding budgeted in 2013-14 for the MBG is \$47 per ADA for K-12 districts, \$24 per ADA for charter schools and \$48 per ADA for county offices of education. A proposal is pending for trailer bill language that would include Pupil Expulsion II, Pupil Suspensions II, Educational Services Plan for Expelled Pupils, and activities associated with the Oral Health Assessment program in the MGB. The deadline for election of the MBG changes from September 30 to August 30.

Districts that do not opt to receive funding through the MBG would need to continue to collect data and submit for reimbursement. However, the Governor's May Revision does not include funding for mandated cost claims.

Routine Restricted Maintenance: The required 3% expenditure for Routine Restricted Maintenance has been repealed although the requirements under the Williams Act remain. Districts should review their routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe and in good repair.

Child Care

The Governor's May Revision does not include funding for Cost of Living Adjustments (COLA) otherwise included in the proposed new Proposition 98 funding model. The proposal continues the requirement that fees be assessed and collected for families with children in part-day preschool programs, families receiving wraparound child care services, or both, and that those fees cannot exceed 10% of the family's total income.

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Most changes to Child Care and Preschool funding in the May Revision surround caseload numbers:

- Stage 2 funding is decreased an additional \$511,000 from January in non-Proposition 98 general fund to reflect a decline in the number of eligible beneficiaries. Total base cost for stage 2 is \$397.8 million.
- Stage 3 funding is decreased \$15.1 million in non-Proposition 98 general fund from the amount proposed in January because the Stage 3 population fell short of the January estimates. The Stage 3 base still grows by \$9.1 million in 2013-14 for total base of \$157.5 million.
- Capped non-CalWORKs programs will receive an increase of \$1.7 million general fund for capped child care programs and an increase of \$1.2 million Proposition 98 general fund for state preschool due to an increase in the number of 0-4 year old children.
- Child care and development funds receive a net increase of \$8.5 million in federal funds in 2013-14 (originally a decrease was expected).

The Governor's realignment proposal for implementation of the Affordable Care Act now identifies that over time, counties would assume greater responsibility for CalWORKs, CalWORKs-related child care programs and CalFresh (formerly Food Stamps) administration costs. This current proposal only speaks to CalWORKs child care funding whereas the January Proposal mentioned child care in general.

Common Core Implementation Grant

The May Revision provides a one-time \$1 billion increase to assist school districts, county offices and charter schools in implementing the new Common Core academic standards. Funds would be distributed to all schools on a per-ADA basis outside the LCFF calculation.

Funding for Common Core implementation is estimated to be \$170 per ADA for all school districts, county offices and charter schools. While funds for this come from FY 2012-13 state revenues, LEAs would receive these funds in FY 2013-14. Funds can be used for professional development, instructional materials, and investments in technology to support Common Core implementation.

Common Core implementation funding spending requires a two-year spending plan. School districts, county offices and charter schools are required to hold a public hearing on the plan.

Education Protection Account (EPA)

The California Department of Education recently released information and frequently asked questions on the EPA. The [Education Protection Account \(EPA\) Web page](#) provides information on LEAs' EPA entitlements, the resulting impact to state funding, and FAQs. A calculator is also available to help LEAs estimate their 2012-13 fiscal year EPA and principal apportionment entitlements and cash flow. These estimates may be included with EPA public posting requirements.

The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. LEA boards must make annual spending determinations in an open session at a public meeting. Though not required, a sample resolution is included as Appendix D. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

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Federal Sequestration

Congress approved legislation (HR 933) that averted a government shutdown for fiscal year 2013, but automatic sequestration cuts to all federal education programs such as Title I and IDEA went into effect and will stay in place for the 2013-14 school year. Sequestration is required by the Budget Control Act until 2023 unless Congress and the President agree to legislation eliminating or reducing the sequestration cut requirements to education and other federal programs.

Further sequestration reductions are still a possibility as the Administration, the Senate and the House all have offered conflicting budget assumptions for the 2014 fiscal year. The President's budget for fiscal year 2014 funds key education programs such as Title I, IDEA and Perkins Career and Technical Education at the same levels as 2013, and 2012 without additional sequestration cuts. The Senate Budget Resolution assumes that sequestration cuts will not occur after fiscal year 2013. The House of Representatives assumes lower funding levels for education programs and sequestration cuts implemented in fiscal year 2014 all the way to 2023.

Congressional appropriations committees are beginning work on appropriations bills for 2014. The Administration's education budget recommendations will now become part of the congressional process subject to the differing House and Senate budget resolutions and to the decision making of the House and Senate appropriations committees. As decisions are made about appropriations for 2014, action by Congress and the Administration will be necessary to change the annual sequestration requirements of the Budget Control Act. Sequestration will still be in effect in fiscal year 2014 without specific congressional action to amend the Budget Control Act.

For FY 2013-14 budget development and multiyear planning, it is recommended that local educational agencies assume a 5.2% reduction in most federal programs for the FY 2013-14 school year budget and for subsequent fiscal years until Congress resolves sequestration issues.

Instructional Days

Education Code 46201.2 authorized school districts, county offices of education and charter schools to reduce up to five days of instruction or the equivalent number of instructional minutes without incurring penalties or reduction in funding for the 2009-10 through 2014-15 school years.

The May Revision continues to provide school districts, county office of education and charter schools the school year reduction flexibility through 2014-15.

Education Code 46202 has been amended to provide the withholding of LCFF apportionment from school districts offering less than the minimum educational minutes by grade span.

Education Code 46207 has been added to provide the withholding of LCFF apportionment from basic aid school districts offering less than the minimum educational minutes by grade span.

Districts would need to plan to restore a 180-day school year and the annual instructional minutes requirement in FY 2015-16 fiscal year.

Medi-Cal Administrative Activities (MAA)

As a condition of participating in Medi-Cal Administrative Activities (MAA), LEAs are subject to review by the federal oversight agency, Centers for Medicare and Medicaid Services (CMS). In November 2011, CMS notified Department of Health Care Services (DHCS) of the plan to review school MAA

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claiming units in CA. Three LEAs were chosen and reviewed in spring 2012. The process included a review of the claims and interviews of claiming participants. In April 2013 CMS released its draft report that found some of the reviewed claims to be out of compliance with federal regulations, guidelines and standards. CMS determined that the LEA survey results were not reasonable or allocable to Medicaid. DHCS has until late May to respond to the draft report, and the final report is subject to change based on responses provided by DHCS.

Based on these reviews and the review of additional source documentation provided by DHCS, CMS notified DHCS that pending school MAA claims were to be deferred until additional documentation and clarification could be obtained. In addition, California's MAA plan did not comply with the requirements detailed in the OMB Circular A-87. DHCS requested approval for an interim plan for 2012-13 to ensure that LEAs could continue to claim and receive reimbursements. A one-year interim claiming process was approved by CMS, and DHCS began releasing the instructions for deferral documentation and certification process.

To date, 54 claiming units of the 920 (participating statewide) have been released from the deferral process. No LEA has been released since January 2013. Once an LEA is released from deferral it will begin to receive MAA invoice payments.

DHCS was required to submit a revised time study methodology and statewide implementation plan to CMS by September 2012. Currently DHCS is responding to an additional 11 comments from CMS with regard to the proposed revisions to the 2013-14 plan and time survey methodology.

DHCS is working to develop a reasonableness test that will meet the CMS requirements for reviewing the final deferred claims. At this time there is no projected date that all LEAs will be released from the deferral process, and LEAs should budget MAA reimbursements on a cash basis until further notification from their local education consortium.

Negotiations

School districts considering a multiyear contract need to exercise caution and maintain flexibility through contingency language that protects them from cost increases beyond their control (e.g., pension reform, health care reform and/or the implementation of the LCFF). Health care reform may incur unanticipated employer costs beyond the scope of bargaining. For this reason, districts are encouraged to exercise caution when bargaining ongoing commitments for health care benefits.

Over the next few weeks of state budget negotiations, districts need to recognize that the LCFF may change from the current version included in the May Revision. If implemented, the LCFF would provide different funding increases, and in some cases no funding increases at all. This would place additional pressures on districts to maintain competitive salaries, recognizing that some districts may be in a better position to negotiate increases than others.

Also, school districts should consider that EPA funding through Proposition 30 yields temporary increases to state revenues through 2018-19. Moreover, the sales tax portion of Proposition 30 expires at the end of 2016 and the income tax increase expires in 2018.

Proposition 39

The May Revision amends the Governor's Proposition 39 implementation proposal., allocating no less than \$15,000 for exceptionally small LEAs (less than 200 ADA). All other LEAs would receive the greater of \$50,000 or the LEA's per ADA distribution. Consistent with the Governor's January proposal,

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funds would be used for energy efficiency school construction and modernization projects in K-14 schools.

Redevelopment Agencies (RDA)

When Gov. Brown and lawmakers initiated efforts to dissolve RDAs and restore local property taxes to local governments from which local tax revenues were historically diverted, a stated goal was to provide a means of financial support for public schools. The California Supreme Court affirmed the intent of the legislative effort when it upheld the constitutionality of AB 1x 26 - the bill that dissolved RDAs - stating that the legislation was "intended to stabilize school funding."

The intent to provide financial support and stability to public schools through RDA dissolution was seriously eroded with the passage of AB 1484 in the 2012 legislative session. AB 1484 prescribes the time frame during which the RDA pass-through payments will cease to be made to local governments by successor agencies that have assumed the responsibilities and obligations of former RDAs, including previously determined financial obligations. Specifically, AB 1484 added subdivision (b) of Section 34187 of the Health and Safety Code, which states:

"(b) When all the debt of a redevelopment agency has been retired or paid off, the successor agency shall dispose of all remaining assets and terminate its existence within one year of the final debt payment. **When the successor agency is terminated, all pass-through payment obligations shall cease** (emphasis added) and no property tax shall be allocated to the Redevelopment Property Tax Trust Fund for that agency."

Although this provision was a significant policy shift, it did not receive the benefit of a policy discussion through the traditional legislative policymaking process to vet its impact on local governments, particularly school districts, COEs, and community colleges. Despite requests from the education community to strike this subdivision from the budget trailer bill because of its destabilizing impact on LEAs' fiscal planning and management, AB 1484 was passed and enacted. Prior to passage by the full Senate Budget Committee, however, the Senate recognized the valid concerns raised by the school community and committed to revisiting the issue of prematurely terminating pass-through payments.

Despite current legislative efforts to mitigate the impact of AB 1484 and preserve the pass-through payments, districts should stay current with the debt status of any former RDA from which they receive payments and, if warranted, begin planning for the early termination of those payments. Any district utilizing pass-through payments for debt service should pay particular attention to the estimated life of the applicable RDA(s) and develop contingency plans to service debt as warranted.

Reserves

The revised 2009-10 enacted budget lowered the minimum reserve requirement levels for economic uncertainties to one-third the percentage level adopted by the State Board of Education as of May 1, 2009. SB 70 extended this provision for both 2010-11 and 2011-12. However, school districts are required to make progress in FY 2012-13 to return to compliance with the specified standards and criteria adopted by the State Board of Education. By fiscal year 2013-14, school districts must meet compliance and restore the reserves to the percentage adopted by the State Board of Education prior to May 1, 2009.

There are multiple benefits to carrying higher than minimum reserves. These reasons include volatility of state revenues, cash management, deferral management, declining enrollment, dependency on parcel taxes, basic aid dependency on property taxes and basic aid districts that are close to losing

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their basic aid status. This is in no way an exhaustive list. Of all the reasons for carrying higher than minimum reserves, however, state revenue volatility is the most compelling. Higher than minimum reserves provide protection from state revenue swings and create a more stable educational environment for students.

County offices of education, basic aid school districts, and charter schools are advised to maintain reserves much greater than the state-required minimum because they do not have the prior year ADA protection provided to school districts under Education Code 42238.5, whereby revenue limit funding is based on ADA for either the current or prior fiscal year, whichever is greater.

Retirement

Pension reform has been taking shape over the past year. LEAs will need to follow changes to retirement costs that will impact multiyear projections. A summary of PERS and STRS pension reform changes and how they may impact LEA budgets follows.

CalPERS

On April 17, the CalPERS board adopted an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a 5-year period. The new amortization and smoothing policy will be used for the first time in the June 30, 2013 actuarial valuations. These valuations will be performed in fall 2014 and will set employer contribution rates for the fiscal year 2015-16.

Under current statute, LEAs are responsible for a maximum of 13.02%. Rates for 2012-13 are 11.417%. The PERS employer contribution rate for 2013-14 is expected to be approved at the June board meeting.

Expected rate increases due to the new amortization and smoothing policy can be estimated based on the asset volatility ratio (AVR) of the pool. PERS estimates that for 2015-16, the contribution rate will be 13.30%. With an AVR of 4.6, schools can anticipate approximately 1.1% increase to the contribution rates annually.

With implementation of the LCFF, PERS revenue limit reduction would be eliminated, increasing an LEA's exposure to the increasing contribution rates. Additional employer contributions should be anticipated in creating multiyear projections.

CalSTRS

On February 8, 2013, CalSTRS presented a draft report to reflect possibilities to strengthen the funded status of the defined benefit program. If not redefined, the program will deplete all of its assets in approximately 30 years. Many options are presented in the report, each of which utilizes a blended approach of increasing member, employer and state contributions. Some of the proposals in the draft include changes to employer (LEA) contributions as early as 2014-15.

The May Revision does not address additional state contributions to the unfunded CalSTRS liability. This could mean even higher LEA contributions or adjustments to other state budgetary items that could potentially offset revenues that may have otherwise benefited the LEA.

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Districts need to exercise caution in preparing multiyear projections due to pension reform uncertainty and the potential for increased costs for both STRS and PERS employer benefit contributions in the coming years.

Special Education

Special education would be funded outside the LCFF, with \$3.6 million in funding for ADA growth and a 1.565% COLA.

- Special education local plan areas (SELPAs) with growth are expected to receive an estimated \$473.12 per ADA
- Estimated COLA is \$7.28 per ADA

The Governor also proposed \$60.7 million in Proposition 98 funds to backfill the federal special education sequestration cut.

The Governor proposes changes to the AB 602 funding formula by allocating federal local assistance funds outside the formula. This is intended to streamline the calculation and correct inequities in the funding that SELPAs receive for growth ADA versus the amount they are penalized when they decline. The proposal also includes an increase in the statewide target rate to \$482 per ADA. Budgets may be developed using this rate.

The proposal rolls \$91.4 million of regionalized services and program specialist service funds and \$2.5 million in personnel development funds into the AB 602 base.

School districts continue to be responsible for mental health services to disabled students. A total of \$426 million is provided to support mental health services. Of that amount, \$69 million comes from federal funds and the remainder comes from Proposition 98 funding. The mental health funding formula for the distribution of the \$426 million will be allocated on a per-ADA basis to the SELPAs.

The Governor proposes to restructure the existing requirements for the Behavioral Intervention Plans (BIP) mandate to eliminate most of the reimbursable costs. The K-12 Mandate Block Grant has increased by \$100 million to fund both BIP and graduation requirements mandates.

On January 25, 2013, the Commission on State Mandates voted to adopt the Reasonable Reimbursement Methodology (RRM), which reimburses LEAs a flat amount of \$10.64 per ADA for each fiscal year from 1993-94 to 2011-12 for BIP mandates. However, starting in 2010-11, costs are offset with AB 602 special education funding. This is being challenged by the California School Boards Association. If the challenge is successful, LEAs would not have to offset their claim with AB 602 funding.

The \$10.64 per ADA would be allocated \$1.187 to SELPAs and \$9.457 to school districts and county offices of education.

Commencing in 2012-13, the RRM can no longer be used because actual reimbursement claims using actual costs will need to be filed.

Situational Guidance to Districts and Multiyear Projections (MYP)

Implementation of the LCFF would be situational for each district. Some districts may receive no additional funding, while others may receive a significant down payment toward their LCFF targets.

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Historically, projected COLAs and deficits have been the standard for building multiple year projections. The application and significance of COLAs under the LCFF would take on new meaning.

- Under revenue limits, year-to-year funding changes have been the result of ADA growth or decline and funded COLAs.
- During implementation of the LCFF, year-to-year funding changes would be the result of ADA growth or decline, COLAs, unduplicated counts, **and** the percentage of implementation (gap) funding.
- Upon full implementation of the LCFF, year-to-year funding changes would be the result of ADA growth or decline, COLAs and unduplicated counts.

Deficit Factor Restoration

Consistent with the Governor's January proposal, the May Revision funds restoration of the deficit factor through implementation of the LCFF. Full implementation is estimated by 2020-21.

Multiyear Projections

The Department of Finance (DOF) has provided its estimates for LCFF gap funding for 2013-14, 2014-15 and 2015-16.

Year	2013-14	2014-15	2015-16
Gap Funding %	11.75%	17.1%	29.7%

The May Revision to the Governor's Budget provides each district and charter school increased funding equal to approximately 11.75% of the difference between their current funding level and their LCFF target in 2013-14. According to the DOF, additional funding is projected to increase funding equal to 17.1% of the remaining difference in 2014-15 and 29.7% in 2015-16. The increase in 2015-16 is due in part to the completion of the pay-down of deferrals in the prior year.

At this point in time districts are between two funding methods. Actual increases each district and charter school would receive would vary based on the difference between their current funding level and their LCFF target.

ANNUAL BUDGET REPORT:
July 1, 2013 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 600 6th Street, Suite 400

Date: June 14, 2013

Place: Lincoln High School

Date: June 18, 2013

Time: 7:00 p.m.

Adoption Date: June 18, 2013

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Carrie Carlson

Telephone: (916) 434-5095

Title: Director of Business Services

E-mail: ccarlson@wpusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

- ☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The District is insured through Schools Insurance Group.

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Carrie Carlson

Title: Director of Business Services

Telephone: (916) 434-5095

E-mail: ccarlson@wpusd.k12.ca.us

Description			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F			
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) Revenue Limit Sources			8010-8099		32,264,103.00	1,243,147.00		33,507,250.00	32,862,894.00	1,302,264.00	34,165,158.00	2.0%
2) Federal Revenue			8100-8299		202.00	2,233,226.00		2,233,428.00	0.00	2,288,388.00	2,288,388.00	2.5%
3) Other State Revenue			8300-8599		3,989,877.00	1,969,590.00		5,959,467.00	4,185,861.00	2,996,826.00	7,182,687.00	20.5%
4) Other Local Revenue			8600-8799		998,871.00	2,613,854.00		3,612,725.00	967,740.00	2,636,588.00	3,604,328.00	-0.2%
5) TOTAL, REVENUES					37,253,053.00	8,059,817.00		45,312,870.00	38,016,495.00	9,224,066.00	47,240,561.00	4.3%
B. EXPENDITURES												
1) Certificated Salaries			1000-1999		19,221,514.00	3,755,080.00		22,976,594.00	20,390,799.00	3,961,461.00	24,352,260.00	6.0%
2) Classified Salaries			2000-2999		3,509,774.00	2,752,354.00		6,262,128.00	3,647,756.00	2,778,640.00	6,426,396.00	2.6%
3) Employee Benefits			3000-3999		7,603,676.00	2,489,181.00		10,092,857.00	7,555,961.00	2,590,170.00	10,146,131.00	0.5%
4) Books and Supplies			4000-4999		953,871.00	921,341.00		1,875,212.00	776,672.00	2,454,635.00	3,231,307.00	72.3%
5) Services and Other Operating Expenditures			5000-5999		3,333,320.00	1,114,462.00		4,447,782.00	3,109,401.00	822,030.00	3,931,431.00	-11.6%
6) Capital Outlay			6000-6999		21,443.00	13,515.00		34,958.00	0.00	12,000.00	12,000.00	-65.7%
7) Other Outgo (excluding Transfers of Indirect Costs)			7100-7299 7400-7499		1,759,958.00	0.00		1,759,958.00	1,816,066.00	0.00	1,816,066.00	3.2%
8) Other Outgo - Transfers of Indirect Costs			7300-7399		(778,466.00)	679,171.00		(99,295.00)	(848,770.00)	736,981.00	(111,789.00)	12.6%
9) TOTAL, EXPENDITURES					35,625,090.00	11,725,104.00		47,350,194.00	36,447,885.00	13,355,917.00	49,803,802.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
					1,627,963.00	(3,665,287.00)		(2,037,324.00)	1,568,610.00	(4,131,851.00)	(2,563,241.00)	25.8%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In			8900-8929		17,400.00	0.00		17,400.00	20,400.00	0.00	20,400.00	17.2%
b) Transfers Out			7600-7629		23,360.00	0.00		23,360.00	23,360.00	0.00	23,360.00	0.0%
2) Other Sources/Uses												
a) Sources			8930-8979		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999		(4,197,561.00)	4,197,561.00		0.00	(4,128,843.00)	4,128,843.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					(4,203,521.00)	4,197,561.00		(5,960.00)	(4,131,803.00)	4,128,843.00	(2,960.00)	-50.3%

88.50.9

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,575,558.00)	532,274.00	(2,043,284.00)	(2,563,193.00)	(3,008.00)	(2,566,201.00)	25.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	8,676,860.00	699,829.00	9,376,689.00	6,101,302.00	1,232,103.00	7,333,405.00	-21.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			8,676,860.00	699,829.00	9,376,689.00	6,101,302.00	1,232,103.00	7,333,405.00	-21.8%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	8,676,860.00	699,829.00	9,376,689.00	6,101,302.00	1,232,103.00	7,333,405.00	-21.8%
e) Adjusted Beginning Balance (F1c + F1d)			6,101,302.00	1,232,103.00	7,333,405.00	3,538,109.00	1,229,095.00	4,767,204.00	-35.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,232,103.00	1,232,103.00	0.00	1,229,095.00	1,229,095.00	-0.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	2,460,885.00	0.00	2,460,885.00	1,816,767.00	0.00	1,816,767.00	-26.2%
Deferred Maintenance Reserve	0000	9780				1,318,882.00		1,318,882.00	
Unrestricted carryover - sites and Tier II	0000	9780				450,000.00		450,000.00	
Lottery carryover	1100	9780				47,885.00		47,885.00	
Deferred Maintenance Reserve	0000	9780	1,963,000.00		1,963,000.00				
Unrestricted carryover - sites and Tier II	0000	9780	450,000.00		450,000.00				
Lottery carryover	1100	9780	47,885.00		47,885.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,421,207.00	0.00	1,421,207.00	1,494,815.00	0.00	1,494,815.00	5.2%
Unassigned/Unappropriated Amount		9790	2,217,110.00	0.00	2,217,110.00	224,527.00	0.00	224,527.00	-89.9%

8.10.48

Description Resource Codes Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS							
1) Cash							
a) in County Treasury	5,613,051.47	(3,573,873.11)	2,039,178.36				
1) Fair Value Adjustment to Cash in County Treasury	0.00	0.00	0.00				
b) in Banks	0.00	0.00	0.00				
c) in Revolving Fund	2,000.00	0.00	2,000.00				
d) with Fiscal Agent	0.00	0.00	0.00				
e) collections awaiting deposit	0.00	0.00	0.00				
2) Investments	0.00	0.00	0.00				
3) Accounts Receivable	13,009.66	1,557.18	14,566.84				
4) Due from Grantor Government	0.00	0.00	0.00				
5) Due from Other Funds	0.00	0.00	0.00				
6) Stores	0.00	0.00	0.00				
7) Prepaid Expenditures	100.00	0.00	100.00				
8) Other Current Assets	0.00	0.00	0.00				
9) TOTAL ASSETS	5,628,161.13	(3,572,315.93)	2,055,845.20				
H. LIABILITIES							
1) Accounts Payable	14,796.05	30,045.02	44,841.07				
2) Due to Grantor Governments	0.00	0.00	0.00				
3) Due to Other Funds	0.00	0.00	0.00				
4) Current Loans	74,634.82	0.00	74,634.82				
5) Deferred Revenue	0.00	0.00	0.00				
6) TOTAL LIABILITIES	89,430.87	30,045.02	119,475.89				
I. FUND EQUITY							
Ending Fund Balance, June 30 (G9 - H6)	5,538,730.26	(3,602,360.95)	1,936,369.31				

8.10.49

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,817,232.00	0.00	8,817,232.00	9,062,733.00	0.00	9,062,733.00	2.8%
Education Protection Account State Aid - Current Year		8012	2,260,000.00	0.00	2,260,000.00	2,260,000.00	0.00	2,260,000.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	322,061.00	0.00	322,061.00	322,061.00	0.00	322,061.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	29,468,378.00	0.00	29,468,378.00	30,260,306.00	0.00	30,260,306.00	2.7%
Unsecured Roll Taxes		8042	841,669.00	0.00	841,669.00	841,669.00	0.00	841,669.00	0.0%
Prior Years' Taxes		8043	(70,136.00)	0.00	(70,136.00)	(70,136.00)	0.00	(70,136.00)	0.0%
Supplemental Taxes		8044	116,641.00	0.00	116,641.00	116,641.00	0.00	116,641.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	419,159.00	0.00	419,159.00	419,159.00	0.00	419,159.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	507,484.00	0.00	507,484.00	31,295.00	0.00	31,295.00	-93.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			42,682,488.00	0.00	42,682,488.00	43,243,728.00	0.00	43,243,728.00	1.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(792,601.00)		(792,601.00)	(851,718.00)		(851,718.00)	7.5%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		792,601.00	792,601.00		851,718.00	851,718.00	7.5%

8-10-20

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	47,942.00	0.00	47,942.00	52,048.00	0.00	52,048.00	8.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,673,726.00)	0.00	(9,673,726.00)	(9,581,164.00)	0.00	(9,581,164.00)	-1.0%
Property Taxes Transfers		8097	0.00	450,546.00	450,546.00	0.00	450,546.00	450,546.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,264,103.00	1,243,147.00	33,507,250.00	32,862,894.00	1,302,264.00	34,165,158.00	2.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,031,994.00	1,031,994.00	0.00	1,031,994.00	1,031,994.00	0.0%
Special Education Discretionary Grants		8182	0.00	338,523.00	338,523.00	0.00	207,360.00	207,360.00	-38.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		486,859.00	486,859.00		801,379.00	801,379.00	64.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		105,216.00	105,216.00		108,387.00	108,387.00	3.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

8.10.21

			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		92,790.00	92,790.00		73,228.00	73,228.00	-21.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3011-3020, 3026- 3205, 4036-4126, 5510		8290							
Other No Child Left Behind		8290		3,709.00	3,709.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		44,588.00	44,588.00		40,129.00	40,129.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		4,299.00	4,299.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	202.00	125,248.00	125,450.00	0.00	25,911.00	25,911.00	-79.3%
TOTAL, FEDERAL REVENUE			202.00	2,233,226.00	2,233,428.00	0.00	2,288,388.00	2,288,388.00	2.5%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		344,248.00	344,248.00		349,635.00	349,635.00	1.6%
Economic Impact Aid	7090-7091	8311		616,695.00	616,695.00		566,126.00	566,126.00	-8.2%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	40,226.00	0.00	40,226.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,215,000.00	0.00	1,215,000.00	1,290,555.00	0.00	1,290,555.00	6.2%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	177,706.00	0.00	177,706.00	296,053.00	0.00	296,053.00	66.6%
Lottery - Unrestricted and Instructional Materials		8560	807,027.00	208,737.00	1,015,764.00	781,076.00	188,970.00	970,046.00	-4.5%

8.10.13

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		378,000.00	378,000.00		378,000.00	378,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		628.00	628.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,790,144.00	421,282.00	2,211,426.00	1,777,951.00	1,514,095.00	3,292,046.00	48.9%
TOTAL, OTHER STATE REVENUE			3,989,877.00	1,969,590.00	5,959,467.00	4,185,861.00	2,996,826.00	7,182,687.00	20.5%

8.10.53

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

31 66951 0000000
Form 01

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	55,505.00	0.00	55,505.00	55,000.00	0.00	55,000.00	-0.9%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	159,000.00	0.00	159,000.00	150,000.00	0.00	150,000.00	-5.7%
Interest		8660	111,011.00	0.00	111,011.00	180,000.00	0.00	180,000.00	62.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	88,400.00	88,400.00	0.00	85,000.00	85,000.00	-3.8%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	108,137.00	0.00	108,137.00	141,626.00	0.00	141,626.00	31.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

8-10-54

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	565,218.00	96,018.00	661,236.00	441,114.00	0.00	441,114.00	-33.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00				0.0%
From County Offices	6500	8792		2,429,436.00	2,429,436.00		2,551,588.00	2,551,588.00	5.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			998,871.00	2,613,854.00	3,612,725.00	967,740.00	2,636,588.00	3,604,328.00	-0.2%
TOTAL, REVENUES			37,253,053.00	8,059,817.00	45,312,870.00	38,016,495.00	9,224,066.00	47,240,561.00	4.3%

8.10.55

Description			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
				</					

8.10.56

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	643,687.00	723,769.00	1,367,456.00	639,472.00	2,246,076.00	2,885,548.00	111.0%
Noncapitalized Equipment		4400	166,151.00	91,025.00	257,176.00	137,100.00	19,589.00	156,689.00	-39.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			953,871.00	921,341.00	1,875,212.00	776,672.00	2,454,635.00	3,231,307.00	72.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	42,363.00	66,322.00	108,685.00	13,036.00	14,196.00	27,232.00	-74.9%
Dues and Memberships		5300	22,634.00	546.00	23,180.00	17,140.00	0.00	17,140.00	-26.1%
Insurance		5400 - 5450	322,323.00	0.00	322,323.00	332,664.00	0.00	332,664.00	3.2%
Operations and Housekeeping Services		5500	1,506,642.00	1,000.00	1,507,642.00	1,504,642.00	1,500.00	1,506,142.00	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,873.00	57,363.00	197,236.00	86,099.00	58,400.00	144,499.00	-26.7%
Transfers of Direct Costs		5710	31,079.00	(31,079.00)	0.00	40,000.00	(40,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,159,106.00	1,016,310.00	2,175,416.00	1,007,698.00	781,034.00	1,788,732.00	-17.8%
Communications		5900	109,300.00	4,000.00	113,300.00	108,122.00	6,900.00	115,022.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,333,320.00	1,114,462.00	4,447,782.00	3,109,401.00	822,030.00	3,931,431.00	-11.6%

8.10.17

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	21,443.00	13,515.00	34,958.00	0.00	12,000.00	12,000.00	-65.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,443.00	13,515.00	34,958.00	0.00	12,000.00	12,000.00	-65.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,369,650.00	0.00	1,369,650.00	1,425,773.00	0.00	1,425,773.00	4.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

8.10.58

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	740.00	0.00	740.00	425.00	0.00	425.00	-42.6%
Other Debt Service - Principal		7439	389,568.00	0.00	389,568.00	389,868.00	0.00	389,868.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,759,958.00	0.00	1,759,958.00	1,816,066.00	0.00	1,816,066.00	3.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(679,171.00)	679,171.00	0.00	(736,981.00)	736,981.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(99,295.00)	0.00	(99,295.00)	(111,789.00)	0.00	(111,789.00)	12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(778,466.00)	679,171.00	(99,295.00)	(848,770.00)	736,981.00	(111,789.00)	12.6%
TOTAL EXPENDITURES			35,625,090.00	11,725,104.00	47,350,194.00	36,447,885.00	13,355,917.00	49,803,802.00	5.2%

8.10.59

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,400.00	0.00	17,400.00	20,400.00	0.00	20,400.00	17.2%
(a) TOTAL, INTERFUND TRANSFERS IN			17,400.00	0.00	17,400.00	20,400.00	0.00	20,400.00	17.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,360.00	0.00	23,360.00	23,360.00	0.00	23,360.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,360.00	0.00	23,360.00	23,360.00	0.00	23,360.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

8.10.60

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,201,596.00)	4,201,596.00	0.00	(4,128,843.00)	4,128,843.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,035.00	(4,035.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,197,561.00)	4,197,561.00	0.00	(4,128,843.00)	4,128,843.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,203,521.00)	4,197,561.00	(5,960.00)	(4,131,803.00)	4,128,843.00	(2,960.00)	-50.3%

8.10.61

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

Western Placer Unified
Placer County

31 66951 0000000
Form 01

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	134,707.00	134,707.00
6010	After School Education and Safety (ASES)	1.00	1.00
6300	Lottery: Instructional Materials	252,000.00	252,000.00
6512	Special Ed: Mental Health Services	463,354.00	463,354.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	306,000.00	306,000.00
9010	Other Restricted Local	76,041.00	73,033.00
Total, Restricted Balance		1,232,103.00	1,229,095.00

8.10.62

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	32,830.00	48,322.00	47.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	178,500.00	55.2%
5) TOTAL, REVENUES			147,830.00	226,822.00	53.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,000.00	0.00	-100.0%
2) Classified Salaries		2000-2999	100,478.00	126,742.00	26.1%
3) Employee Benefits		3000-3999	30,701.00	49,327.00	60.7%
4) Books and Supplies		4000-4999	20,831.00	21,095.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	1,812.00	3,000.00	65.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,637.00	15,092.00	97.6%
9) TOTAL, EXPENDITURES			162,459.00	215,256.00	32.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,629.00)	11,566.00	-179.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,360.00	23,360.00	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			23,360.00	23,360.00	0.0%

8-10.63

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,731.00	34,926.00	300.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,660.00	59,391.00	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,660.00	59,391.00	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,660.00	59,391.00	17.2%
2) Ending Balance, June 30 (E + F1e)			59,391.00	94,317.00	58.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	59,391.00	94,317.00	58.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.10.64

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,978.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,206.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,881.88		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			40,066.99		
H. LIABILITIES					
1) Accounts Payable		9500	96.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,881.88		
4) Current Loans		9640			
5) Deferred Revenue		9650	3,408.00		
6) TOTAL, LIABILITIES			7,386.76		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			32,680.23		

8,10.65

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,830.00	48,322.00	47.2%
TOTAL, FEDERAL REVENUE			32,830.00	48,322.00	47.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

8.10.66

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	115,000.00	178,500.00	55.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,000.00	178,500.00	55.2%
TOTAL, REVENUES			147,830.00	226,822.00	53.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,000.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	54,806.00	70,500.00	28.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,598.00	39,901.00	30.4%
Clerical, Technical and Office Salaries		2400	14,803.00	16,341.00	10.4%
Other Classified Salaries		2900	271.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			100,478.00	126,742.00	26.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,317.00	4,294.00	-0.5%
PERS		3201-3202	7,781.00	12,200.00	56.8%
OASDI/Medicare/Alternative		3301-3302	3,719.00	6,327.00	70.1%
Health and Welfare Benefits		3401-3402	12,204.00	22,798.00	86.8%
Unemployment Insurance		3501-3502	1,016.00	1,395.00	37.3%
Workers' Compensation		3601-3602	878.00	1,192.00	35.8%
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	191.00	521.00	172.8%
Other Employee Benefits		3901-3902	595.00	600.00	0.8%
TOTAL, EMPLOYEE BENEFITS			30,701.00	49,327.00	60.7%
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	20,831.00	21,095.00	1.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,831.00	21,095.00	1.3%

8,10,68

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	777.00	1,500.00	93.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	1,035.00	1,500.00	44.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,812.00	3,000.00	65.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,637.00	15,092.00	97.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,637.00	15,092.00	97.6%
TOTAL, EXPENDITURES			162,459.00	215,256.00	32.5%

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	23,360.00	23,360.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,360.00	23,360.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			23,360.00	23,360.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	59,391.00	94,317.00
Total, Restricted Balance		59,391.00	94,317.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	220,123.00	304,795.00	38.5%
4) Other Local Revenue		8600-8799	10,972.00	11,000.00	0.3%
5) TOTAL, REVENUES			231,095.00	315,795.00	36.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	44,238.00	44,238.00	0.0%
2) Classified Salaries		2000-2999	91,880.00	123,366.00	34.3%
3) Employee Benefits		3000-3999	50,465.00	62,346.00	23.5%
4) Books and Supplies		4000-4999	18,245.00	32,209.00	76.5%
5) Services and Other Operating Expenditures		5000-5999	2,898.00	3,406.00	17.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,000.00	13,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,724.00	16,580.00	41.4%
9) TOTAL, EXPENDITURES			232,450.00	295,145.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,355.00)	20,650.00	-1624.0%
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	3,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(3,000.00)	New

2.10.73

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,355.00)	17,650.00	-1402.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,180.00	9,825.00	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,180.00	9,825.00	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,180.00	9,825.00	-12.1%
2) Ending Balance, June 30 (E + F1e)			9,825.00	27,475.00	179.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,825.00	27,475.00	179.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,288.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			37,288.83		
H. LIABILITIES					
1) Accounts Payable		9500	17.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	12,586.22		
6) TOTAL, LIABILITIES			12,603.88		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			24,684.95		

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	207,123.00	291,795.00	40.9%
All Other State Revenue	All Other	8590	13,000.00	13,000.00	0.0%
TOTAL, OTHER STATE REVENUE			220,123.00	304,795.00	38.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,972.00	11,000.00	0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,972.00	11,000.00	0.3%
TOTAL, REVENUES			231,095.00	315,795.00	36.7%

8,10.76

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	44,238.00	44,238.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,238.00	44,238.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	79,984.00	108,635.00	35.8%
Classified Support Salaries		2200	8,046.00	8,129.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,850.00	6,602.00	71.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			91,880.00	123,366.00	34.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,650.00	3,650.00	0.0%
PERS		3201-3202	11,881.00	17,009.00	43.2%
OASDI/Medicare/Alternative		3301-3302	7,608.00	10,003.00	31.5%
Health and Welfare Benefits		3401-3402	22,975.00	26,210.00	14.1%
Unemployment Insurance		3501-3502	1,488.00	1,834.00	23.3%
Workers' Compensation		3601-3602	1,267.00	1,561.00	23.2%
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	1,038.00	1,485.00	43.1%
Other Employee Benefits		3901-3902	558.00	594.00	6.5%
TOTAL, EMPLOYEE BENEFITS			50,465.00	62,346.00	23.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,300.00	6,000.00	81.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,945.00	26,209.00	75.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,245.00	32,209.00	76.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	492.00	900.00	82.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,906.00	2,506.00	31.5%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,898.00	3,406.00	17.5%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	13,000.00	13,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,000.00	13,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,724.00	16,580.00	41.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,724.00	16,580.00	41.4%
TOTAL, EXPENDITURES			232,450.00	295,145.00	27.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	3,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	(3,000.00)	New

8.10.79

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6105	Child Development: California State Preschool Program	1,966.00	1,966.00
6130	Child Development: Center-Based Reserve Account	7,859.00	25,509.00
Total, Restricted Balance		9,825.00	27,475.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	920,000.00	920,000.00	0.0%
3) Other State Revenue		8300-8599	72,000.00	72,000.00	0.0%
4) Other Local Revenue		8600-8799	594,600.00	639,600.00	7.6%
5) TOTAL, REVENUES			1,586,600.00	1,631,600.00	2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	631,929.00	661,956.00	4.8%
3) Employee Benefits		3000-3999	309,005.00	322,965.00	4.5%
4) Books and Supplies		4000-4999	642,946.00	655,850.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	20,800.00	18,500.00	-11.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,934.00	80,117.00	0.2%
9) TOTAL, EXPENDITURES			1,684,614.00	1,739,388.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,014.00)	(107,788.00)	10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	17,400.00	17,400.00	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			52,600.00	(17,400.00)	-133.1%

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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)			(45,414.00)	(125,188.00)	175.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	198,775.00	153,361.00	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			198,775.00	153,361.00	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,775.00	153,361.00	-22.8%
2) Ending Balance, June 30 (E + F1e)			153,361.00	28,173.00	-81.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,578.22	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	142,782.78	28,173.00	-80.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,007.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,578.22		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			31,586.21		
H. LIABILITIES					
1) Accounts Payable		9500	367.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			367.76		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			31,218.45		

8.10.83

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	920,000.00	920,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			920,000.00	920,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	72,000.00	72,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,000.00	72,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	570,000.00	615,000.00	7.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	24,000.00	24,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			594,600.00	639,600.00	7.6%
TOTAL, REVENUES			1,586,600.00	1,631,600.00	2.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	516,827.00	542,291.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	78,777.00	82,204.00	4.4%
Clerical, Technical and Office Salaries		2400	31,325.00	32,461.00	3.6%
Other Classified Salaries		2900	5,000.00	5,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			631,929.00	661,956.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	86,232.00	93,111.00	8.0%
OASDI/Medicare/Alternative		3301-3302	44,823.00	47,568.00	6.1%
Health and Welfare Benefits		3401-3402	162,211.00	171,877.00	6.0%
Unemployment Insurance		3501-3502	6,460.00	833.00	-87.1%
Workers' Compensation		3601-3602	5,567.00	5,845.00	5.0%
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	3,712.00	3,731.00	0.5%
TOTAL, EMPLOYEE BENEFITS			309,005.00	322,965.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,346.00	54,850.00	-0.9%
Noncapitalized Equipment		4400	600.00	1,000.00	66.7%
Food		4700	587,000.00	600,000.00	2.2%
TOTAL, BOOKS AND SUPPLIES			642,946.00	655,850.00	2.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	100.00	100.00	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	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,700.00	14,400.00	-8.3%
Communications		5900	2,000.00	1,000.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,800.00	18,500.00	-11.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	79,934.00	80,117.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,934.00	80,117.00	0.2%
TOTAL, EXPENDITURES			1,684,614.00	1,739,388.00	3.3%

8.10.86

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	70,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	17,400.00	17,400.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,400.00	17,400.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,600.00	(17,400.00)	-133.1%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	142,782.78	28,173.00
Total, Restricted Balance		142,782.78	28,173.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,732.00	10,000.00	-62.6%
5) TOTAL, REVENUES			26,732.00	10,000.00	-62.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,359.00	32,212.00	9.7%
3) Employee Benefits		3000-3999	9,492.00	9,993.00	5.3%
4) Books and Supplies		4000-4999	19,220.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	81,506.00	75,500.00	-7.4%
6) Capital Outlay		6000-6999	116,603.00	85,855.00	-26.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			256,180.00	203,560.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(229,448.00)	(193,560.00)	-15.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	36,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,000.00)	0.00	-100.0%

8,10.89

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(265,448.00)	(193,560.00)	-27.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,814,158.00	2,548,710.00	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,814,158.00	2,548,710.00	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,814,158.00	2,548,710.00	-9.4%
2) Ending Balance, June 30 (E + F1e)			2,548,710.00	2,355,150.00	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,548,710.00	2,355,150.00	-7.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,582,017.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,582,017.79		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			2,582,017.79		

8,10,91

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,732.00	10,000.00	-62.6%
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			26,732.00	10,000.00	-62.6%
TOTAL, REVENUES			26,732.00	10,000.00	-62.6%

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	29,359.00	32,212.00	9.7%
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			29,359.00	32,212.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,933.00	3,558.00	-9.5%
OASDI/Medicare/Alternative		3301-3302	2,037.00	2,199.00	8.0%
Health and Welfare Benefits		3401-3402	2,377.00	3,056.00	28.6%
Unemployment Insurance		3501-3502	284.00	332.00	16.9%
Workers' Compensation		3601-3602	255.00	274.00	7.5%
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	423.00	500.00	18.2%
Other Employee Benefits		3901-3902	183.00	74.00	-59.6%
TOTAL, EMPLOYEE BENEFITS			9,492.00	9,993.00	5.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,100.00	0.00	-100.0%
Noncapitalized Equipment		4400	13,120.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,220.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,692.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	69,314.00	75,000.00	8.2%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,506.00	75,500.00	-7.4%
CAPITAL OUTLAY					
Land		6100	25,000.00	25,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	91,603.00	60,855.00	-33.6%
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			116,603.00	85,855.00	-26.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			256,180.00	203,560.00	-20.5%

8.10.94

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	36,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(36,000.00)	0.00	-100.0%

8.10.96

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	2,548,710.00	2,355,150.00
Total, Restricted Balance		2,548,710.00	2,355,150.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,392,770.00	808,000.00	-42.0%
5) TOTAL, REVENUES			1,392,770.00	808,000.00	-42.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,587.00	65,566.00	0.0%
3) Employee Benefits		3000-3999	31,078.00	31,127.00	0.2%
4) Books and Supplies		4000-4999	500.00	300.00	-40.0%
5) Services and Other Operating Expenditures		5000-5999	155,133.00	27,150.00	-82.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			252,298.00	124,143.00	-50.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,140,472.00	683,857.00	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,145,000.00	680,000.00	-40.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,145,000.00)	(680,000.00)	-40.6%

8.10.98

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,528.00)	3,857.00	-185.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,777.00	125,249.00	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,777.00	125,249.00	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,777.00	125,249.00	-3.5%
2) Ending Balance, June 30 (E + F1e)			125,249.00	129,106.00	3.1%
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	125,249.00	129,106.00	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,368,353.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	9,006.80		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,377,360.07		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			1,377,360.07		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,384,770.00	800,000.00	-42.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,392,770.00	808,000.00	-42.0%
TOTAL, REVENUES			1,392,770.00	808,000.00	-42.0%

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	53,348.00	65,566.00	22.9%
Clerical, Technical and Office Salaries		2400	12,239.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			65,587.00	65,566.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,643.00	11,634.00	-0.1%
OASDI/Medicare/Alternative		3301-3302	4,688.00	4,721.00	0.7%
Health and Welfare Benefits		3401-3402	12,224.00	12,224.00	0.0%
Unemployment Insurance		3501-3502	672.00	679.00	1.0%
Workers' Compensation		3601-3602	561.00	558.00	-0.5%
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	1,010.00	1,013.00	0.3%
Other Employee Benefits		3901-3902	280.00	298.00	6.4%
TOTAL, EMPLOYEE BENEFITS			31,078.00	31,127.00	0.2%
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	500.00	300.00	-40.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	300.00	-40.0%

8.10.102

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	2,150.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	155,133.00	25,000.00	-83.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,133.00	27,150.00	-82.5%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			252,298.00	124,143.00	-50.8%

8.10.103

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,145,000.00	680,000.00	-40.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,145,000.00	680,000.00	-40.6%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,145,000.00)	(680,000.00)	-40.6%

8.10.104

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	125,249.00	129,106.00
Total, Restricted Balance		125,249.00	129,106.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,136.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	43,000.00	40,000.00	-7.0%
5) TOTAL, REVENUES			44,136.00	40,000.00	-9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	111,680.00	5,000.00	-95.5%
6) Capital Outlay		6000-6999	912,000.00	290,000.00	-68.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,023,680.00	295,000.00	-71.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(979,544.00)	(255,000.00)	-74.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8,10,106

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(979,544.00)	(255,000.00)	-74.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,648,496.00	1,668,952.00	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,648,496.00	1,668,952.00	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,648,496.00	1,668,952.00	-37.0%
2) Ending Balance, June 30 (E + F1e)			1,668,952.00	1,413,952.00	-15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,668,952.00	1,413,952.00	-15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.10.107

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,576,265.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,576,265.67		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			2,576,265.67		

8.10.108

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	1,136.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,136.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,000.00	40,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,000.00	40,000.00	-7.0%
TOTAL, REVENUES			44,136.00	40,000.00	-9.4%

8.10.109

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%

810.110

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,680.00	5,000.00	-95.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,680.00	5,000.00	-95.5%
CAPITAL OUTLAY					
Land		6100	600,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	312,000.00	290,000.00	-7.1%
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			912,000.00	290,000.00	-68.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,023,680.00	295,000.00	-71.2%

8.10.111

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

8.10.112

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

8.10.143

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7710	State School Facilities Projects	458,749.00	203,749.00
9010	Other Restricted Local	1,210,203.00	1,210,203.00
Total, Restricted Balance		1,668,952.00	1,413,952.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,023.00	0.00	-100.0%
5) TOTAL, REVENUES			500,023.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,456.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	136,730.00	12,000.00	-91.2%
6) Capital Outlay		6000-6999	47,675.00	239,595.00	402.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			217,861.00	251,595.00	15.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			282,162.00	(251,595.00)	-189.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	70,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,000.00)	0.00	-100.0%

8.10.115

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			248,162.00	(251,595.00)	-201.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,416.00	404,578.00	158.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,416.00	404,578.00	158.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,416.00	404,578.00	158.7%
2) Ending Balance, June 30 (E + F1e)			404,578.00	152,983.00	-62.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	404,578.00	152,983.00	-62.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.10.116

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,392.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,456.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,849.65		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			30,849.65		

8,10.117

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500,023.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,023.00	0.00	-100.0%
TOTAL, REVENUES			500,023.00	0.00	-100.0%

8,10,118

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	31,856.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,600.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,456.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	3,000.00	-97.0%
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	36,730.00	9,000.00	-75.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,730.00	12,000.00	-91.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,675.00	239,595.00	402.6%
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			47,675.00	239,595.00	402.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			217,861.00	251,595.00	15.5%

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	36,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	70,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,000.00)	0.00	-100.0%

8.10.122

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	404,578.00	152,983.00
Total, Restricted Balance		404,578.00	152,983.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,861,455.00	5,460,941.00	-6.8%
5) TOTAL, REVENUES			5,861,455.00	5,460,941.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,200.00	33,500.00	0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,980,810.00	8,080,308.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,014,010.00	8,113,808.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,152,555.00)	(2,652,867.00)	23.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,145,000.00	680,000.00	-40.6%
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			1,145,000.00	680,000.00	-40.6%

8.10.124

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,007,555.00)	(1,972,867.00)	95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,060,083.00	15,052,528.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,060,083.00	15,052,528.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,060,083.00	15,052,528.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			15,052,528.00	13,079,661.00	-13.1%
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	15,052,528.00	13,079,661.00	-13.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.10.125

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,842,151.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,019,774.54		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,861,926.49		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			13,861,926.49		

8,10,126

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,290,162.00	5,360,941.00	1.3%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	133,568.00	100,000.00	-25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	437,725.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,861,455.00	5,460,941.00	-6.8%
TOTAL, REVENUES			5,861,455.00	5,460,941.00	-6.8%

8.10.127

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	0.0%
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%

8,10,128

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	33,200.00	33,500.00	0.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,200.00	33,500.00	0.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	7,185,810.00	7,185,308.00	0.0%
Other Debt Service - Principal		7439	795,000.00	895,000.00	12.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,980,810.00	8,080,308.00	1.2%
TOTAL, EXPENDITURES			8,014,010.00	8,113,808.00	1.2%

8,10,129

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	1,145,000.00	680,000.00	-40.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,145,000.00	680,000.00	-40.6%
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%

8.10.130

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,145,000.00	680,000.00	-40.6%

8.10.131

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	15,052,528.00	13,079,661.00
Total, Restricted Balance		15,052,528.00	13,079,661.00

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

8.10.133

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,289,238.91	1,289,238.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,238.91	1,289,238.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,289,238.91	1,289,238.91	0.0%
2) Ending Balance, June 30 (E + F1e)			1,289,238.91	1,289,238.91	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,289,238.91	1,289,238.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

8.10.134

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

8.10.13S

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

8.10.136

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

8.10.137

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

8.10.138

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	1,289,238.91	1,289,238.91
Total, Restricted Balance		1,289,238.91	1,289,238.91

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	76.00	0.00	-100.0%
5) TOTAL, REVENUES			76.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			76.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8,10,140

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			76.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,487.00	6,563.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,487.00	6,563.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,487.00	6,563.00	1.2%
2) Ending Net Position, June 30 (E + F1e)			6,563.00	6,563.00	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	6,563.00	6,563.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,562.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			6,562.80		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (G10 - H7)			6,562.80		

8,10,142

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	76.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76.00	0.00	-100.0%
TOTAL, REVENUES			76.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

8.10.143

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

8,10,144

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,500.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500.00)	2,000.00	-500.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

8.10.145

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(500.00)	2,000.00	-500.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	161,436.00	160,936.00	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,436.00	160,936.00	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,436.00	160,936.00	-0.3%
2) Ending Net Position, June 30 (E + F1e)			160,936.00	162,936.00	1.2%
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	160,936.00	162,936.00	1.2%

8.10.146

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,544.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			161,544.85		

8.10.147

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (G10 - H7)			161,544.85		

8,10,148

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

8.10.150

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,500.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,500.00	0.00	-100.0%

8-10-151

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

8.10.152

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,719.23	4,747.21	4,747.21	4,747.21
a. Kindergarten	553.90	553.90				
b. Grades One through Three	1,648.04	1,648.04				
c. Grades Four through Six	1,545.96	1,545.96				
d. Grades Seven and Eight	969.16	969.16				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.17	2.17				
g. Community Day School						
2. Special Education						
a. Special Day Class	113.98	113.98	113.98	113.98	113.98	113.98
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.74	5.74	5.74	5.74	5.74	5.74
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,838.95	4,838.95	4,838.95	4,866.93	4,866.93	4,866.93
HIGH SCHOOL						
4. General Education			1,419.56	1,433.53	1,433.53	1,433.53
a. Grades Nine through Twelve	1,359.48	1,359.48				
b. Continuation Education	58.73	58.73				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	1.35	1.35				
e. Community Day School						
5. Special Education						
a. Special Day Class	36.86	36.86	36.86	36.86	36.86	36.86
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.73	3.73	3.73	3.73	3.73	3.73
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	1,460.15	1,460.15	1,460.15	1,474.12	1,474.12	1,474.12
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	1.11	1.11	1.11	1.11	1.11	1.11
b. High School						
8. Special Education						
a. Special Day Class - Elementary	20.53	20.53	20.53	20.53	20.53	20.53
b. Special Day Class - High School	6.56	6.56	6.56	6.56	6.56	6.56
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	28.20	28.20	28.20	28.20	28.20	28.20
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,327.30	6,327.30	6,327.30	6,369.25	6,369.25	6,369.25
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,327.30	6,327.30	6,327.30	6,369.25	6,369.25	6,369.25
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	34,165,158.00	2.58%	35,047,107.11	3.18%	36,161,834.35
2. Federal Revenues	8100-8299	2,288,388.00	0.00%	2,288,388.00	0.00%	2,288,388.00
3. Other State Revenues	8300-8599	7,182,687.00	-14.15%	6,166,630.00	1.09%	6,233,747.00
4. Other Local Revenues	8600-8799	3,604,328.00	0.00%	3,604,328.00	0.00%	3,604,328.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,400.00	-1.96%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		47,260,961.00	-0.28%	47,126,453.11	2.51%	48,308,297.35
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				24,352,260.00		25,230,000.00
a. Base Salaries				615,607.00		634,050.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				262,133.00		(4,050.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,352,260.00	3.60%	25,230,000.00	2.50%	25,860,000.00
2. Classified Salaries				6,426,396.00		6,600,000.00
a. Base Salaries				66,264.00		68,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				107,340.00		2,000.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,426,396.00	2.70%	6,600,000.00	1.06%	6,670,000.00
3. Employee Benefits	3000-3999	10,146,131.00	6.35%	10,790,000.00	2.32%	11,040,000.00
4. Books and Supplies	4000-4999	3,231,307.00	-23.56%	2,470,000.00	0.00%	2,470,000.00
5. Services and Other Operating Expenditures	5000-5999	3,931,431.00	-0.04%	3,930,000.00	0.00%	3,930,000.00
6. Capital Outlay	6000-6999	12,000.00	-16.67%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,816,066.00	0.22%	1,820,000.00	0.00%	1,820,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(111,789.00)	-1.60%	(110,000.00)	0.00%	(110,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3196.23%	770,000.00	-97.40%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,000,000.00)		(3,450,000.00)
11. Total (Sum lines B1 thru B10)		49,827,162.00	-6.66%	46,510,000.00	3.76%	48,260,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,566,201.00)		616,453.11		48,297.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,333,405.00		4,767,204.00		5,383,657.11
2. Ending Fund Balance (Sum lines C and D1)		4,767,204.00		5,383,657.11		5,431,954.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	1,229,095.00		1,377,104.00		1,372,230.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,816,767.00		2,365,885.00		2,383,885.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,494,815.00		1,395,300.00		1,447,800.00
2. Unassigned/Unappropriated	9790	224,527.00		243,368.11		226,039.46
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,767,204.00		5,383,657.11		5,431,954.46

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,494,815.00		1,395,300.00		1,447,800.00
c. Unassigned/Unappropriated	9790	224,527.00		243,368.11		226,039.46
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,719,342.00		1,638,668.11		1,673,839.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.45%		3.52%		3.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		6,341.05		6,391.00		6,455.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		49,827,162.00		46,510,000.00		48,260,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		49,827,162.00		46,510,000.00		48,260,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,494,814.86		1,395,300.00		1,447,800.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,494,814.86		1,395,300.00		1,447,800.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	32,862,894.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,808.07	1.81%	6,931.07	2.19%	7,083.07
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		27.23	1.80%	27.72	2.20%	28.33
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		6,369.25	0.79%	6,419.27	1.00%	6,483.19
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		43,535,734.53	2.61%	44,670,351.88	3.21%	46,104,557.37
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		43,535,734.53	2.61%	44,670,351.88	3.21%	46,104,557.37
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		33,839,455.74	2.61%	34,721,371.11	3.21%	35,836,150.35
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(4.74)	-100.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(851,718.00)	-4.10%	(816,802.00)	2.19%	(834,716.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(124,839.00)	27.95%	(159,726.00)	-11.18%	(141,864.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		32,862,894.00	2.68%	33,744,843.11	3.30%	34,859,570.35
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,185,861.00	-25.56%	3,115,861.00	0.00%	3,115,861.00
4. Other Local Revenues	8600-8799	967,740.00	0.00%	967,740.00	0.00%	967,740.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,400.00	-1.96%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,128,843.00)	9.47%	(4,520,000.00)	-1.55%	(4,450,000.00)
6. Total (Sum lines A1l thru A5)		33,908,052.00	-1.71%	33,328,444.11	3.55%	34,513,171.35
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,390,799.00		21,170,000.00
b. Step & Column Adjustment				516,570.00		532,550.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				262,631.00		(2,550.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,390,799.00	3.82%	21,170,000.00	2.50%	21,700,000.00
2. Classified Salaries						
a. Base Salaries				3,647,756.00		3,790,000.00
b. Step & Column Adjustment				38,478.00		39,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				103,766.00		100.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,647,756.00	3.90%	3,790,000.00	1.06%	3,830,000.00
3. Employee Benefits	3000-3999	7,555,961.00	6.14%	8,020,000.00	2.87%	8,250,000.00
4. Books and Supplies	4000-4999	776,672.00	-96.14%	30,000.00	0.00%	30,000.00
5. Services and Other Operating Expenditures	5000-5999	3,109,401.00	0.02%	3,110,000.00	0.00%	3,110,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,816,066.00	0.22%	1,820,000.00	0.00%	1,820,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(848,770.00)	0.14%	(850,000.00)	0.00%	(850,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,360.00	3196.23%	770,000.00	-97.40%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,000,000.00)		(3,450,000.00)
11. Total (Sum lines B1 thru B10)		36,471,245.00	-9.90%	32,860,000.00	4.87%	34,460,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,563,193.00)		468,444.11		53,171.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,101,302.00		3,538,109.00		4,006,553.11
2. Ending Fund Balance (Sum lines C and D1)		3,538,109.00		4,006,553.11		4,059,724.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,816,767.00		2,365,885.00		2,383,885.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,494,815.00		1,395,300.00		1,447,800.00
2. Unassigned/Unappropriated	9790	224,527.00		243,368.11		226,039.46
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,538,109.00		4,006,553.11		4,059,724.46

8.10.157

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,494,815.00		1,395,300.00		1,447,800.00
c. Unassigned/Unappropriated	9790	224,527.00		243,368.11		226,039.46
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,719,342.00		1,638,668.11		1,673,839.46
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1 d - 2014-15: Reversal of 1 furlough day (WPTA) and 4 furlough days (Certificated Management), plus rounding. 2015-16: Rounding						
B2 d - 2014-15: Reversal of 2 furlough days (CSEA) and 4 furlough days (Confidential & Classified Management), plus rounding. 2015-16: Rounding						
B10 - Budget reductions to be determined in the future.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,302,264.00	0.00%	1,302,264.00	0.00%	1,302,264.00
2. Federal Revenues	8100-8299	2,288,388.00	0.00%	2,288,388.00	0.00%	2,288,388.00
3. Other State Revenues	8300-8599	2,996,826.00	1.80%	3,050,769.00	2.20%	3,117,886.00
4. Other Local Revenues	8600-8799	2,636,588.00	0.00%	2,636,588.00	0.00%	2,636,588.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,128,843.00	9.47%	4,520,000.00	-1.55%	4,450,000.00
6. Total (Sum lines A1 thru A5)		13,352,909.00	3.33%	13,798,009.00	-0.02%	13,795,126.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,961,461.00		4,060,000.00
b. Step & Column Adjustment				99,037.00		101,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(498.00)		(1,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,961,461.00	2.49%	4,060,000.00	2.46%	4,160,000.00
2. Classified Salaries						
a. Base Salaries				2,778,640.00		2,810,000.00
b. Step & Column Adjustment				27,786.00		28,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,574.00		1,900.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,778,640.00	1.13%	2,810,000.00	1.07%	2,840,000.00
3. Employee Benefits	3000-3999	2,590,170.00	6.94%	2,770,000.00	0.72%	2,790,000.00
4. Books and Supplies	4000-4999	2,454,635.00	-0.60%	2,440,000.00	0.00%	2,440,000.00
5. Services and Other Operating Expenditures	5000-5999	822,030.00	-0.25%	820,000.00	0.00%	820,000.00
6. Capital Outlay	6000-6999	12,000.00	-16.67%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	736,981.00	0.41%	740,000.00	0.00%	740,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,355,917.00	2.20%	13,650,000.00	1.10%	13,800,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,008.00)		148,009.00		(4,874.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,232,103.00		1,229,095.00		1,377,104.00
2. Ending Fund Balance (Sum lines C and D1)		1,229,095.00		1,377,104.00		1,372,230.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,229,095.00		1,377,104.00		1,372,230.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,229,095.00		1,377,104.00		1,372,230.00
(Line D3f must agree with line D2)						

8,10.159

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1 d & B2 d: Rounding						

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,491.07	6,703.07
2. Inflation Increase	0041	212.00	105.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,703.07	6,808.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,703.07	6,808.07
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	26.81	27.23
c. Revenue Limit ADA	0033	6,327.30	6,369.25
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	42,581,969.72	43,535,734.53
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	42,581,969.72	43,535,734.53
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	33,098,113.42	33,839,455.74
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	329,340.00	35,483.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	47,942.00	52,048.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	281,398.00	(16,565.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	33,379,511.42	33,822,890.74

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	31,573,961.00	31,889,701.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	31,295.00	31,295.00
28. Less: Charter Schools In-lieu Taxes	0595	9,443,568.00	9,581,164.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,161,688.00	22,339,832.00
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	11,217,823.42	11,483,058.74
b. Less: Education Protection Account (Object 8012)	0736	2,260,000.00	2,260,000.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	8,957,823.42	9,223,058.74
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	140,599.00	160,322.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(140,599.00)	(160,322.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	8,817,224.42	9,062,736.74
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	8,817,224.42	

OTHER NON-REVENUE LIMIT ITEMS			
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		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	6,223.79	6,269.28	N/A	Met
Second Prior Year (2011-12)	6,268.75	6,309.82	N/A	Met
First Prior Year (2012-13)	6,323.20	6,327.30	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	6,369.25			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

8.10.163

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)		6,480	6,551	N/A	Met
Second Prior Year (2011-12)		6,551	6,588	N/A	Met
First Prior Year (2012-13)		6,588	6,598	N/A	Met
Budget Year (2013-14)		6,626			

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)

8.10.164

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	6,230	6,551	95.1%
Second Prior Year (2011-12)	6,279	6,588	95.3%
First Prior Year (2012-13)	6,299	6,598	95.5%
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	6,341	6,626	95.7%	Met
1st Subsequent Year (2014-15)	6,391	6,692	95.5%	Met
2nd Subsequent Year (2015-16)	6,455	6,759	95.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,703.07	6,808.07	6,931.07	7,083.07
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,210.16	5,291.78	5,387.38	5,505.53
d. Prior Year Funded BRL per ADA		5,210.16	5,291.78	5,387.38
e. Difference (Step 1c minus Step 1d)		81.62	95.60	118.15
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.57%	1.81%	2.19%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	6,327.30	6,369.25	6,419.27	6,483.19
b. Prior Year Revenue Limit (Funded) ADA		6,327.30	6,369.25	6,419.27
c. Difference (Step 2a minus Step 2b)		41.95	50.02	63.92
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.66%	0.79%	1.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		2.23%	2.60%	3.19%
Revenue Limit Standard (Step 3, plus/minus 1%):		1.23% to 3.23%	1.60% to 3.60%	2.19% to 4.19%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	31,605,256.00	31,920,996.00	32,208,598.00	32,530,684.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

8.10.166

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)	42,682,488.00	43,243,728.00	44,378,388.00	45,812,528.00
District's Projected Change in Revenue Limit:		1.31%	2.62%	3.23%
Revenue Limit Standard:		1.23% to 3.23%	1.60% to 3.60%	2.19% to 4.19%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	33,472,880.27	39,284,807.41	85.2%
Second Prior Year (2011-12)	31,277,816.73	36,877,977.47	84.8%
First Prior Year (2012-13)	30,334,964.00	35,625,090.00	85.2%
	Historical Average Ratio:		85.1%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	31,594,516.00	36,447,885.00	86.7%	Met
1st Subsequent Year (2014-15)	32,980,000.00	32,090,000.00	102.8%	Not Met
2nd Subsequent Year (2015-16)	33,780,000.00	34,440,000.00	98.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The multi-year projection reflects all projected expenditures in the two future years, given all information that is currently available. In line B 10, unidentified budget cuts of \$5m are reflected in 14-15, and \$3.45m for 15-16. These amounts will be spread among the various expenditure accounts once the exact reductions have been determined.

8-10.168

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	2.23%	2.60%	3.19%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.77% to 12.23%	-7.40% to 12.60%	-6.81% to 13.19%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.77% to 7.23%	-2.40% to 7.60%	-1.81% to 8.19%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	2,233,428.00		
Budget Year (2013-14)	2,288,388.00	2.46%	No
1st Subsequent Year (2014-15)	2,288,388.00	0.00%	No
2nd Subsequent Year (2015-16)	2,288,388.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	5,959,467.00		
Budget Year (2013-14)	7,182,687.00	20.53%	Yes
1st Subsequent Year (2014-15)	6,166,630.00	-14.15%	Yes
2nd Subsequent Year (2015-16)	6,233,747.00	1.09%	No

Explanation:
(required if Yes)

\$1,070,000 in Common Core revenues in 13-14; \$118k increase in Mandated Cost revenues. Common Core revenues are eliminated in 14-15.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	3,612,725.00		
Budget Year (2013-14)	3,604,328.00	-0.23%	No
1st Subsequent Year (2014-15)	3,604,328.00	0.00%	No
2nd Subsequent Year (2015-16)	3,604,328.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	1,875,212.00		
Budget Year (2013-14)	3,231,307.00	72.32%	Yes
1st Subsequent Year (2014-15)	2,470,000.00	-23.56%	Yes
2nd Subsequent Year (2015-16)	2,470,000.00	0.00%	No

Explanation:
(required if Yes)

First prior year has been adjusted to reflect what is actually anticipated to be spent, while the budget year reflects all that is available to spend. First subsequent year reflects a decrease due to the elimination of Common Core funds, but an increase of \$225k in computer replacement funds (which is suspended in 13-14)

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

First Prior Year (2012-13)	4,447,782.00		
Budget Year (2013-14)	3,931,431.00	-11.61%	Yes
1st Subsequent Year (2014-15)	3,930,000.00	-0.04%	No
2nd Subsequent Year (2015-16)	3,930,000.00	0.00%	No

Explanation:
(required if Yes)

Decrease of \$200k in NPAs for nursing and speech services (hired staff to provide these); \$70k decrease due to one-time recognition of CSOC liability in 12-13; \$35k reduction in consulting services due to the need for an interim CBO in 12-13; 15% reduction in site and department budgets; \$55k decrease in staff development expenditures.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2012-13)	11,805,620.00		
Budget Year (2013-14)	13,075,403.00	10.76%	Met
1st Subsequent Year (2014-15)	12,059,346.00	-7.77%	Not Met
2nd Subsequent Year (2015-16)	12,126,463.00	0.56%	Met

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

First Prior Year (2012-13)	6,322,994.00		
Budget Year (2013-14)	7,162,738.00	13.28%	Not Met
1st Subsequent Year (2014-15)	6,400,000.00	-10.65%	Not Met
2nd Subsequent Year (2015-16)	6,400,000.00	0.00%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

\$1,070,000 in Common Core revenues in 13-14; \$118k increase in Mandated Cost revenues. Common Core revenues are eliminated in 14-15.

Explanation:

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

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

Explanation:

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

First prior year has been adjusted to reflect what is actually anticipated to be spent, while the budget year reflects all that is available to spend. First subsequent year reflects a decrease due to the elimination of Common Core funds, but an increase of \$225k in computer replacement funds (which is suspended in 13-14)

Explanation:

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

Decrease of \$200k in NPAs for nursing and speech services (hired staff to provide these); \$70k decrease due to one-time recognition of CSOC liability in 12-13; \$35k reduction in consulting services due to the need for an interim CBO in 12-13; 15% reduction in site and department budgets; \$55k decrease in staff development expenditures.

8.10.170

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- 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 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

49,827,162.00			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
49,827,162.00	498,271.62	939,673.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	2,604,590.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	5,569,179.29		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		1,499,954.00	1,421,207.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		6,773,754.95	2,217,110.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	8,173,769.29	8,273,708.95	3,638,317.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	52,091,793.95	49,609,029.85	47,373,554.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	52,091,793.95	49,609,029.85	47,373,554.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	15.7%	16.7%	7.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.2%	5.6%	2.6%

*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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	(5,672,346.37)	39,432,325.93	14.4%	Not Met
Second Prior Year (2011-12)	483,272.15	37,017,793.47	N/A	Met
First Prior Year (2012-13)	(2,575,558.00)	35,648,450.00	7.2%	Not Met
Budget Year (2013-14) (Information only)	(2,563,193.00)	36,471,245.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District had a 34% ending fund balance at June 30, 2009. The Board of Trustees carefully planned to spend down reserves in 2009-10, 2010-11, 2011-12 and 2012-13, with a balanced budget in 2013-14. However, due to a higher-than-expected ending fund balance at June 30, 2012, and increased revenues in 2012-13, the Board has chosen to spend \$2.5 million of its fund balance in 2013-14, pushing back the adoption of a balanced budget to 2014-15.

8.10.172

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	13,914,291.00	13,865,935.86	0.3%	Met
Second Prior Year (2011-12)	7,405,376.00	8,193,589.49	N/A	Met
First Prior Year (2012-13)	7,843,914.00	8,676,860.00	N/A	Met
Budget Year (2013-14) (Information only)	6,101,302.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,341	6,391	6,455
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	49,827,162.00	46,510,000.00	48,260,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	49,827,162.00	46,510,000.00	48,260,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,494,814.86	1,395,300.00	1,447,800.00
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,494,814.86	1,395,300.00	1,447,800.00

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,494,815.00	1,395,300.00	1,447,800.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	224,527.00	245,372.85	228,045.20
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,719,342.00	1,640,672.85	1,675,845.20
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.45%	3.53%	3.47%
District's Reserve Standard (Section 10B, Line 7):	1,494,814.86	1,395,300.00	1,447,800.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

8.10.176

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(4,201,596.00)			
Budget Year (2013-14)	(4,128,843.00)	(72,753.00)	-1.7%	Met
1st Subsequent Year (2014-15)	(4,520,000.00)	391,157.00	9.5%	Met
2nd Subsequent Year (2015-16)	(4,450,000.00)	(70,000.00)	-1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	17,400.00			
Budget Year (2013-14)	20,400.00	3,000.00	17.2%	Met
1st Subsequent Year (2014-15)	20,000.00	(400.00)	-2.0%	Met
2nd Subsequent Year (2015-16)	20,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	23,360.00			
Budget Year (2013-14)	23,360.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	770,000.00	746,640.00	3196.2%	Not Met
2nd Subsequent Year (2015-16)	20,000.00	(750,000.00)	-97.4%	Not Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2014-15 reflects the transfer of \$750,000 in wetlands mitigation funds to Fund 17. These funds were transferred to the general fund in 2011-12 to assist with fund balance needs in lieu of further budget reductions.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		01/8xxx, 12/8590	01/743x, 12/743x	21,638
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	4,816,103
Supp Early Retirement Program		01/0000/8xxx	01/0000/743x	1,151,423
State School Building Loans				
Compensated Absences		01/8xxx, 11/8xxx, 12/8xxx, 13/8xxx, 21/8xxx, 25/8xxx	01/1xxx&2xxx, 11/1xxx&2xxx, 12/1xxx&2xxx, 13/2xxx, 21/2xxx	

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

Mello-Roos Bonds	49/8622	49/743x	12,720,000
Series 2008 COP	49/8622	49/743x	32,370,000
Series 2008B COP	49/8622	49/743x	36,725,000
Series 2009 COP	49/8622	49/743x	52,030,000
Series 2011 COP	49/8622	49/743x	8,450,000
Accreted interest on G.O. Bond	51/861x	51/743x	

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	18,316	18,316	4,888	0
Certificates of Participation	See Below			
General Obligation Bonds	1,705,000	1,840,000	2,000,000	2,150,000
Supp Early Retirement Program	383,808	383,808	383,807	383,807
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Mello-Roos Bonds	940,946	938,190	939,521	939,034
Series 2008 COP	1,569,505	1,569,505	1,569,505	1,662,890
Series 2008B COP	1,843,194	1,843,194	1,843,194	2,047,944
Series 2009 COP	3,067,414	3,163,489	3,167,764	3,042,914
Series 2011 COP	567,410	557,456	557,732	557,857
Accreted interest on G.O. Bond				
Total Annual Payments:	10,095,593	10,313,958	10,466,411	10,784,446
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments on both the G.O. bonds and the Series 2009 COP increase each year.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

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?

Actuarial

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

Self-Insurance Fund

Governmental Fund

None

None

4. OPEB Liabilities

- 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?

3,064,036.00

336,496.00

Actuarial

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

Jun 30, 2011

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
336,496.00	336,496.00	336,496.00
278,882.00	278,872.00	278,872.00
195,931.00	225,079.00	253,828.00
32	32	32

8.10.181

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	294.3	296.8	296.8	296.8

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 13, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

May 13, 2013

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

No

If Yes, date of budget revision board adoption:

Budget not yet adopted

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2014

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

(367,000)

% change in salary schedule from prior year
or

Increase of 5 workdays

Multiyear Agreement

Total cost of salary settlement

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

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

8.10.183

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
3,515,000	3,690,000	3,875,000
Cap @ K+C+Den+Vis or HDHP	Cap @ K+C+Den+Vis or HDHP	Cap @ K+C+Den+Vis or HDHP
Based on actual cost	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
527,000	546,000	563,000
2.5%	2.5%	2.5%

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

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

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

Certificated (Non-management) - Other

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

8.10.184

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	172.6	172.7	172.7	172.7

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

Jun 04, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 16, 2013

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

No

If Yes, date of budget revision board adoption:

Budget not yet adopted

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2014

5. Salary settlement:

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

(179,000)

0

0

% change in salary schedule from prior year
or

No change in hourly rate

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

8,10,185

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,530,000	1,530,000	1,530,000
Capped at \$12,224	Capped at \$12,224	Capped at \$12,224
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
16,000	45,000	47,000
0.3%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	44.7	44.7	44.7	44.7

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	No	No
(111,000)		
No change in daily rate		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
480,000	480,000	480,000
Capped at \$12,224	Capped at \$12,224	Capped at \$12,224
0.0%	0.0%	0.0%

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
36,000	20,000	17,000
1.1%	0.6%	0.5%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
68,250	68,250	68,250
0.0%	0.0%	0.0%

6.10.187

ADDITIONAL FISCAL INDICATORS

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

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

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

Yes

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

No

- 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?

No

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

No

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

Yes

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

Comments:
(optional)

The District will issue TRANS as necessary to ensure it has sufficient general fund cash.

End of School District Budget Criteria and Standards Review

8-10-188

	Object	Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH	JUNE		2,645,054.00	2,100,913.00	414,000.00	(1,497,560.00)	(5,509,152.00)	(8,535,748.00)	9,065,081.00	4,368,595.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	229,390.00	1,445,614.00	551,900.00	1,022,037.00	1,022,037.00	1,975,938.00	670,002.00
Property Taxes	8020-8079		101,022.00	90.00	757,124.00		127,862.00	16,900,452.00	464,894.00	540,924.00
Miscellaneous Funds	8080-8099		6,417.00	(521,405.00)	(1,091,670.00)	(1,469,399.00)	51,272.00	(717,514.00)	(705,613.00)	(711,492.00)
Federal Revenue	8100-8299		0.00	7,629.00		23,241.00	38,427.00	1,171.00	118,040.00	74,142.00
Other State Revenue	8300-8599		0.00	124,975.00	484,385.00	1,097,151.00	584,847.00	190,600.00	446,860.00	1,002,824.00
Other Local Revenue	8600-8799		0.00	79,858.00	310,232.00	157,338.00	341,155.00	469,885.00	126,981.00	57,091.00
Interfund Transfers In	8910-8929		20,000.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			127,439.00	(79,463.00)	1,905,685.00	360,231.00	2,165,600.00	17,866,631.00	2,427,100.00	1,633,491.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,916,058.00	2,022,921.00	1,985,713.00	1,998,997.00	2,055,039.00	84,158.00	4,002,677.00	2,000,163.00
Classified Salaries	2000-2999		471,392.00	508,951.00	522,819.00	550,496.00	540,663.00	88,123.00	1,000,081.00	530,212.00
Employee Benefits	3000-3999		850,516.00	827,959.00	836,097.00	836,394.00	851,188.00	52,504.00	1,634,339.00	832,670.00
Books and Supplies	4000-4999		73,528.00	705,774.00	645,194.00	645,739.00	511,797.00	314,142.00	809,842.00	385,973.00
Services	5000-5999									
Capital Outlay	6000-6599			7,361.00		4,600.00			(19,364.00)	
Other Outgo	7000-7499		394,342.00	455.00	455.00					455.00
Interfund Transfers Out	7600-7629		20,000.00							
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,725,836.00	4,073,421.00	3,990,278.00	4,036,681.00	3,958,687.00	538,927.00	7,427,575.00	3,749,473.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299		4,279,349.00	2,546,962.00	173,408.00	(334,816.00)	130,476.00	272,024.00	360,085.00	65,489.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	4,279,349.00	2,546,962.00	173,408.00	(334,816.00)	130,476.00	272,024.00	360,085.00	65,489.00
Liabilities										
Accounts Payable	9500-9599		1,225,093.00	80,991.00	375.00	326.00	1,363,985.00	(1,101.00)	56,096.00	(2,118.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	1,225,093.00	80,991.00	375.00	326.00	1,363,985.00	(1,101.00)	56,096.00	(2,118.00)
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS		0.00	3,054,256.00	2,465,971.00	173,033.00	(335,142.00)	(1,233,509.00)	273,125.00	303,989.00	67,607.00
E. NET INCREASE/DECREASE										
(B - C + D)			(544,141.00)	(1,686,913.00)	(1,911,560.00)	(4,011,592.00)	(3,026,596.00)	17,600,829.00	(4,696,486.00)	(2,048,375.00)
F. ENDING CASH (A + E)			2,100,913.00	414,000.00	(1,497,560.00)	(5,509,152.00)	(8,535,748.00)	9,065,081.00	4,368,595.00	2,320,220.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

8.10.189

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,320,220.00	(1,924,335.00)	8,554,925.00	4,603,887.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment									
Property Taxes	8010-8019	16,418.00	718,833.00		3,720,214.00		(33,232.00)	11,322,733.00	11,322,733.00
Miscellaneous Funds	8020-8079		12,380,539.00	115,842.00	847,594.00		(331,766.00)	31,920,995.00	31,920,995.00
Federal Revenue	8080-8099	(1,571,205.00)	(634,848.00)	(619,002.00)	(1,459,108.00)		364,998.00	(9,078,570.00)	(9,078,570.00)
Other State Revenue	8100-8299	447,549.00	1,231,239.00	(6,436.00)	353,387.00			2,288,388.00	2,288,388.00
Other Local Revenue	8300-8599	478,923.00	726,904.00	460,480.00	1,584,736.00			7,182,685.00	7,182,687.00
Interfund Transfers In	8600-8799	338,628.00	136,420.00	144,784.00	1,441,956.00			3,604,328.00	3,604,328.00
All Other Financing Sources	8910-8929				400.00			20,400.00	20,400.00
TOTAL RECEIPTS	8930-8979	(289,688.00)	14,559,087.00	95,668.00	6,489,179.00	0.00		47,260,960.00	47,260,961.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,033,558.00	2,006,979.00	2,031,639.00	2,214,358.00			24,352,260.00	24,352,260.00
Classified Salaries	2000-2999	538,552.00	532,356.00	539,490.00	603,280.00			6,426,395.00	6,426,396.00
Employee Benefits	3000-3999	835,306.00	835,205.00	838,043.00	915,911.00			10,146,132.00	10,146,131.00
Books and Supplies	4000-4999	678,581.00	707,550.00	529,600.00	1,155,017.00		(3,931,431.00)	3,231,306.00	3,231,307.00
Services	5000-5999						3,931,431.00	3,931,431.00	3,931,431.00
Capital Outlay	6000-6599				19,404.00			12,001.00	12,000.00
Other Outgo	7000-7499	455.00	(445.00)	455.00	1,307,652.00			1,704,279.00	1,704,277.00
Interfund Transfers Out	7600-7629				3,360.00			23,360.00	23,360.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		4,086,452.00	4,081,645.00	3,939,227.00	6,218,962.00	0.00	0.00	49,827,164.00	49,827,162.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	119,718.00	1,639.00	(108,172.00)	(7,506,162.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		119,718.00	1,639.00	(108,172.00)	(7,506,162.00)	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599	(11,867.00)	(179.00)	(693.00)	(2,710,911.00)			(3.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	(11,867.00)	(179.00)	(693.00)	(2,710,911.00)	0.00	0.00	(3.00)	
SUBTOTAL LIABILITIES									
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		131,585.00	1,818.00	(107,479.00)	(4,795,251.00)	0.00	0.00	3.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,244,555.00)	10,479,260.00	(3,951,038.00)	(4,525,034.00)	0.00	0.00	(2,566,201.00)	(2,566,201.00)
F. ENDING CASH (A + E)		(1,924,335.00)	8,554,925.00	4,603,887.00	78,853.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								78,853.00	

8.10.190

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref: 001)								
A. BEGINNING CASH		78,853.00	(817,701.00)	(2,174,531.00)	(3,661,832.00)	(7,515,668.00)	(10,118,963.00)	7,885,439.00	3,622,439.00
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment			268,455.00	1,691,795.00	645,886.00	1,196,085.00	1,196,085.00	2,312,431.00	744,231.00
Property Taxes			90.00	751,624.00		126,933.00	16,777,690.00	461,517.00	536,995.00
Miscellaneous Funds			(566,550.00)	(1,186,183.00)	(1,596,622.00)	55,711.00	(779,637.00)	(766,706.00)	(773,094.00)
Federal Revenue			7,629.00		23,241.00	38,427.00	1,171.00	118,040.00	74,142.00
Other State Revenue			107,297.00	415,865.00	941,949.00	502,115.00	163,638.00	383,647.00	860,965.00
Other Local Revenue			79,858.00	310,232.00	157,338.00	341,155.00	469,885.00	126,981.00	57,091.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		126,868.00	(103,221.00)	1,983,328.00	171,792.00	2,260,426.00	17,828,832.00	2,635,910.00	1,500,330.00
C. DISBURSEMENTS									
Certificated Salaries		1,985,120.00	2,095,834.00	2,057,285.00	2,071,048.00	2,129,109.00	87,191.00	4,146,948.00	2,072,256.00
Classified Salaries		484,126.00	522,700.00	536,943.00	565,367.00	555,269.00	90,503.00	1,027,097.00	544,535.00
Employee Benefits		904,489.00	880,501.00	889,155.00	889,471.00	905,204.00	55,836.00	1,738,054.00	885,511.00
Books and Supplies		65,698.00	630,619.00	576,489.00	576,976.00	457,297.00	280,690.00	723,605.00	344,872.00
Services									
Capital Outlay			6,134.00		3,833.00			(16,137.00)	
Other Outgo		395,666.00	456.00	456.00	456.00				456.00
Interfund Transfers Out		659,247.00							
All Other Financing Uses		(416,667.00)	(416,667.00)	(416,667.00)	(416,667.00)	(416,667.00)	(416,667.00)	(416,667.00)	(416,667.00)
TOTAL DISBURSEMENTS		4,077,679.00	3,719,577.00	3,643,661.00	3,690,484.00	3,630,212.00	97,553.00	7,202,900.00	3,430,963.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	4,279,349.00	2,546,962.00	173,408.00	(334,816.00)	130,476.00	272,024.00	360,085.00	65,489.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		4,279,349.00	2,546,962.00	173,408.00	(334,816.00)	130,476.00	272,024.00	360,085.00	65,489.00
Liabilities									
Accounts Payable	9500-9599	1,225,092.00	80,994.00	376.00	328.00	1,363,985.00	(1,099.00)	56,095.00	(2,117.00)
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		1,225,092.00	80,994.00	376.00	328.00	1,363,985.00	(1,099.00)	56,095.00	(2,117.00)
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		3,054,257.00	2,465,968.00	173,032.00	(335,144.00)	(1,233,509.00)	273,123.00	303,990.00	67,606.00
E. NET INCREASE/DECREASE (B - C + D)		(896,554.00)	(1,356,830.00)	(1,487,301.00)	(3,853,836.00)	(2,603,295.00)	18,004,402.00	(4,263,000.00)	(1,863,027.00)
F. ENDING CASH (A + E)		(817,701.00)	(2,174,531.00)	(3,661,832.00)	(7,515,668.00)	(10,118,963.00)	7,885,439.00	3,622,439.00	1,759,412.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

8.10.191

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,759,412.00	(2,340,977.00)	7,896,135.00	4,157,600.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019		372,115.00		4,862,749.00			13,289,832.00	
Property Taxes	8020-8079	16,299.00	12,290,610.00	115,001.00	841,437.00			32,018,484.00	
Miscellaneous Funds	8080-8099	(1,707,244.00)	(689,814.00)	(672,596.00)	(1,585,440.00)			(10,261,208.00)	
Federal Revenue	8100-8299	447,549.00	1,231,239.00	(6,436.00)	353,387.00			2,288,389.00	
Other Local Revenue	8300-8599	411,175.00	624,076.00	395,341.00	1,360,561.00			6,186,629.00	
Other State Revenue	8600-8799	338,628.00	136,420.00	144,784.00	1,441,956.00			3,604,328.00	
Interfund Transfers In	8910-8929				392.00			20,000.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		(493,593.00)	13,964,646.00	(23,906.00)	7,275,042.00	0.00	0.00	47,126,454.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,108,855.00	2,079,317.00	2,104,866.00	2,294,171.00			25,230,000.00	
Classified Salaries	2000-2999	553,101.00	546,737.00	554,064.00	619,557.00			6,599,999.00	
Employee Benefits	3000-3999	888,314.00	888,207.00	891,225.00	974,034.00			10,790,001.00	
Books and Supplies	4000-4999	606,321.00	632,205.00	473,205.00	1,032,022.00			6,399,999.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599				16,170.00			10,000.00	
Other Outgo	7000-7499	456.00	(447.00)	456.00	1,312,043.00			1,709,998.00	
Interfund Transfers Out	7600-7629				110,753.00			770,000.00	
All Other Financing Uses	7630-7699	(416,667.00)	(416,667.00)	(416,667.00)	(416,667.00)			(5,000,004.00)	
TOTAL DISBURSEMENTS		3,738,380.00	3,729,352.00	3,607,149.00	5,942,083.00	0.00	0.00	46,509,993.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	119,718.00	1,639.00	(108,172.00)	(7,506,162.00)			0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		119,718.00	1,639.00	(108,172.00)	(7,506,162.00)	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599	(11,866.00)	(179.00)	(692.00)	(2,710,909.00)			8.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	(11,866.00)	(179.00)	(692.00)	(2,710,909.00)	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		(11,866.00)	(179.00)	(692.00)	(2,710,909.00)	0.00	0.00	8.00	
Nonoperating								0.00	
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		131,584.00	1,818.00	(107,480.00)	(4,795,253.00)	0.00	0.00	(8.00)	
E. NET INCREASE/DECREASE (B - C + D)		(4,100,389.00)	10,237,112.00	(3,738,535.00)	(3,462,294.00)	0.00	0.00	616,453.00	0.00
F. ENDING CASH (A + E)		(2,340,977.00)	7,896,135.00	4,157,600.00	695,306.00			695,306.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

8.10.192

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)	EDI No.
1000 - Certificated Salaries	22,976,594.00	301	10,461.00	303	22,966,133.00	305	220,303.00		307	22,745,830.00	309
2000 - Classified Salaries	6,262,128.00	311	33,959.00	313	6,228,169.00	315	894,639.00		317	5,333,530.00	319
3000 - Employee Benefits (Excluding 3800)	10,047,577.00	321	301,384.00	323	9,746,193.00	325	433,044.00		327	9,313,149.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,875,212.00	331	12,188.00	333	1,863,024.00	335	459,153.00		337	1,403,871.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,348,487.00	341	21,838.00	343	4,326,649.00	345	718,796.00		347	3,607,853.00	349
TOTAL					45,130,168.00	365	TOTAL			42,404,233.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDI No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			767.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			27,724,191.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	42,404,233.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

8.10.193

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)	EDF No.
1000 - Certificated Salaries	24,352,260.00	301	10,281.00	303	24,341,979.00	305	281,111.00		307	24,060,868.00	309
2000 - Classified Salaries	6,426,396.00	311	33,000.00	313	6,393,396.00	315	912,023.00		317	5,481,373.00	319
3000 - Employee Benefits (Excluding 3800)	10,097,602.00	321	288,182.00	323	9,809,420.00	325	465,028.00		327	9,344,392.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,231,307.00	331	57,041.00	333	3,174,266.00	335	595,022.00		337	2,579,244.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,819,642.00	341	14,000.00	343	3,805,642.00	345	588,612.00		347	3,217,030.00	349
TOTAL					47,524,703.00	365	TOTAL			44,682,907.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDF No.
1. Teacher Salaries as Per EC 41011.	1100	20,960,571.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,228,580.00 380
3. STRS.	3101 & 3102	1,711,266.00 382
4. PERS.	3201 & 3202	237,748.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	411,660.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,905,800.00 385
7. Unemployment Insurance.	3501 & 3502	(46,819.00) 390
8. Workers' Compensation Insurance.	3601 & 3602	206,249.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	133,415.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		28,748,470.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		28,748,470.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		64.34%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	64.34%
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).	44,682,907.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

8.10.194

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(99,295.00)				
Other Sources/Uses Detail					17,400.00	23,360.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	7,637.00	0.00				
Other Sources/Uses Detail					23,360.00	0.00		
Fund Reconciliation							3,881.88	3,881.88
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	11,724.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	79,934.00	0.00				
Other Sources/Uses Detail					70,000.00	17,400.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	36,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,145,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					36,000.00	70,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,145,000.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

8.10.195

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	99,295.00	(99,295.00)	1,291,760.00	1,291,760.00	3,881.88	3,881.88

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(111,789.00)				
Other Sources/Uses Detail					20,400.00	23,360.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	15,092.00	0.00				
Other Sources/Uses Detail					23,360.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	16,580.00	0.00				
Other Sources/Uses Detail					0.00	3,000.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	80,117.00	0.00				
Other Sources/Uses Detail					0.00	17,400.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	680,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					680,000.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

8.10.197

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	111,789.00	(111,789.00)	723,760.00	723,760.00		