

# General Fund Form 01

2013/14  
Budget Proposal  
2012/13  
Estimated Actuals

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	150,632,247.00	9,925,390.00	160,557,637.00	150,971,986.00	10,034,147.00	161,006,133.00	0.3%
2) Federal Revenue		8100-8299	0.00	23,323,384.00	23,323,384.00	0.00	20,245,104.00	20,245,104.00	-13.2%
3) Other State Revenue		8300-8599	23,838,418.00	23,671,294.00	47,509,712.00	23,495,368.00	23,676,563.00	47,171,931.00	-0.7%
4) Other Local Revenue		8600-8799	4,330,372.00	2,910,296.00	7,240,668.00	4,018,769.00	2,361,760.00	6,380,529.00	-11.9%
5) TOTAL REVENUES			178,801,037.00	59,830,364.00	238,631,401.00	178,486,123.00	56,317,574.00	234,803,697.00	-1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	91,558,861.00	32,425,523.00	123,984,384.00	103,691,139.00	31,149,288.00	134,840,427.00	8.8%
2) Classified Salaries		2000-2999	22,350,482.00	16,025,757.00	38,376,239.00	25,132,623.00	17,034,722.00	42,167,345.00	9.9%
3) Employee Benefits		3000-3999	21,313,511.00	11,579,975.00	32,893,486.00	23,160,943.00	10,947,524.00	34,108,467.00	3.7%
4) Books and Supplies		4000-4999	3,174,690.00	5,483,034.00	8,657,724.00	3,110,874.00	5,489,220.00	8,600,094.00	-0.7%
5) Services and Other Operating Expenditures		5000-5999	12,457,255.00	11,630,136.00	24,087,391.00	13,767,177.00	11,947,792.00	25,714,969.00	6.8%
6) Capital Outlay		6000-6999	1,327,080.00	2,696,818.00	4,023,898.00	38,500.00	172,200.00	210,700.00	-94.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	417,790.00	4,110,000.00	4,527,790.00	388,115.00	5,295,000.00	5,683,115.00	25.5%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,937,014.00)	941,495.00	(995,519.00)	(1,925,641.00)	921,617.00	(1,004,024.00)	0.9%
9) TOTAL EXPENDITURES		7300-7399	150,662,655.00	84,892,738.00	235,555,393.00	167,363,730.00	82,957,363.00	250,321,093.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			28,138,382.00	(25,062,374.00)	3,076,008.00	11,122,393.00	(26,639,789.00)	(15,517,396.00)	-604.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	792,157.00	2,988,276.00	3,780,433.00	683,530.00	623,875.00	1,307,405.00	-65.4%
b) Transfers Out		7600-7629	1,596,691.00	75,570.00	1,672,261.00	1,927,094.00	82,570.00	2,009,664.00	20.2%
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	(21,922,036.00)	21,922,036.00	0.00	(25,003,035.00)	25,003,035.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(22,726,570.00)	24,834,742.00	2,108,172.00	(26,246,599.00)	25,544,340.00	(702,259.00)	-133.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,411,812.00	(227,632.00)	5,184,180.00	(15,124,206.00)	(1,095,449.00)	(16,219,655.00)	-412.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	60,077,786.50	11,414,013.11	71,491,799.61	66,183,238.50	11,186,381.11	77,369,619.61	8.2%
a) As of July 1 - Unaudited		9793	693,640.00	0.00	693,640.00	0.00	0.00	0.00	-100.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			60,771,426.50	11,414,013.11	72,185,439.61	66,183,238.50	11,186,381.11	77,369,619.61	7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,771,426.50	11,414,013.11	72,185,439.61	66,183,238.50	11,186,381.11	77,369,619.61	7.2%
2) Ending Balance, June 30 (E + F1e)			66,183,238.50	11,186,381.11	77,369,619.61	51,059,032.50	10,090,932.11	61,149,964.61	-21.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	294,103.89	68,130.03	362,233.92	400,000.00	0.00	400,000.00	10.4%
Prepaid Expenditures		9713	101,506.80	0.00	101,506.80	75,000.00	0.00	75,000.00	-26.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,118,251.08	11,118,251.08	0.00	10,090,932.11	10,090,932.11	-9.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			9,053,180.00	0.00	9,053,180.00	25,105,191.00	0.00	25,105,191.00	177.3%
Debt Service Reserve	0000	9780				418,408.00		418,408.00	
AB123 STRS Reserve	0000	9780				662,213.00		662,213.00	
Carryover obligation - Miscellaneous	0000	9780				500,000.00		500,000.00	
Carryover obligation - Instructional Male	0000	9780				3,074,914.00		3,074,914.00	
Carryover obligation - Deferred Mainten	0000	9780				3,786,769.00		3,786,769.00	
Computer Workstation Replacement	0000	9780				200,000.00		200,000.00	
Equalization Textbooks	0000	9780				1,117,458.00		1,117,458.00	
Grievance	0000	9780				100,000.00		100,000.00	
One Time Expenditures	0000	9780				100,000.00		100,000.00	
County Cash FMV Adjustment	0000	9780				156,776.00		156,776.00	
Common Core Profession Development	0000	9780				2,200,000.00		2,200,000.00	
Common Core Technology (Phase I)	0000	9780				2,000,000.00		2,000,000.00	
Affordable Care Act	0000	9780				5,140,000.00		5,140,000.00	
Facility Maintenance	0000	9780				5,000,000.00		5,000,000.00	

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Artificial Turf Replacement	0000	9780				525,000.00		525,000.00	
Ag Incentive Reserve - Pending Awards	0000	9780				123,653.00		123,653.00	
Debt Service	0000	9780	546,824.00		546,824.00				
AB123 STRS Reserve	0000	9780	662,213.00		662,213.00				
Carryover Obligation - Miscellaneous	0000	9780	1,114,738.00		1,114,738.00				
Carryover Obligation - Instructional Ma	0000	9780	3,074,914.00		3,074,914.00				
Carryover Obligation - Deferred Mainte	0000	9780	3,215,102.00		3,215,102.00				
Computer Workstation Replacement	0000	9780	163,237.00		163,237.00				
Equalization Textbooks	0000	9780	88,104.00		88,104.00				
Grievance	0000	9780	31,272.00		31,272.00				
County Cash FMV Adjustment	0000	9780	156,776.00		156,776.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,116,830.00	0.00	7,116,830.00	7,569,923.00	0.00	7,569,923.00	6.4%
Unassigned/Unappropriated Amount		9790	49,567,617.81	0.00	49,567,617.81	17,858,918.50	0.00	17,858,918.50	-64.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	39,924,377.30	(18,125,631.79)	21,798,745.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	156,776.00	0.00	156,776.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	3,236.31	0.00	3,236.31				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	294,103.89	68,130.03	362,233.92				
7) Prepaid Expenditures		9330	101,506.80	0.00	101,506.80				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			40,530,000.30	(18,057,501.76)	22,472,498.54				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	2,534,303.78	0.00	2,534,303.78				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,534,303.78	0.00	2,534,303.78				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 - H6)			37,995,696.52	(18,057,501.76)	19,938,194.76				

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	84,844,136.00	0.00	84,844,136.00	95,912,609.00	0.00	95,912,609.00			95,912,609.00	13.0%	
Education Protection Account State Aid - Current Year		8012	32,116,599.00	0.00	32,116,599.00	26,417,158.00	0.00	26,417,158.00			26,417,158.00	-17.7%	
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	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			0.00	0.0%	
Tax Relief Subventions													
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.0%	
Timber Yield Tax		8022	0.00	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			0.00	0.0%	
County & District Taxes													
Secured Roll Taxes		8041	35,986,721.00	0.00	35,986,721.00	35,986,721.00	0.00	35,986,721.00			35,986,721.00	0.0%	
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.0%	
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.0%	
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.0%	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)		8047	4,927,080.00	0.00	4,927,080.00	0.00	0.00	0.00			0.00	-100.0%	
Penalties and Interest from Delinquent Taxes		8048	0.00	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			0.00	0.0%	
Other In-Lieu Taxes		8082	0.00	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			0.00	0.0%	
Subtotal, Revenue Limit Sources			157,874,536.00	0.00	157,874,536.00	158,316,488.00	0.00	158,316,488.00			158,316,488.00	0.3%	
Revenue Limit Transfers													
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,813,337.00)		(6,813,337.00)	(6,920,019.00)		(6,920,019.00)			(6,920,019.00)	1.6%	
Continuation Education ADA Transfer	2200	8091		0.00	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		6,813,337.00	6,813,337.00		6,920,019.00		6,920,019.00		6,920,019.00	1.6%	

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

Modesto City Schools  
Stanislaus County

50 40717 0000000  
Form 01

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	411,389.00	0.00	411,389.00	415,858.00	0.00	415,858.00	1.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(840,341.00)	0.00	(840,341.00)	(840,341.00)	0.00	(840,341.00)	0.0%
Property Taxes Transfers		8097	0.00	3,112,053.00	3,112,053.00	0.00	3,114,128.00	3,114,128.00	0.1%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			150,632,247.00	9,925,390.00	160,557,637.00	150,971,986.00	10,034,147.00	161,006,133.00	0.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,755,893.00	5,755,893.00	0.00	5,626,314.00	5,626,314.00	-2.3%
Special Education Discretionary Grants		8182	0.00	800,814.00	800,814.00	0.00	738,871.00	738,871.00	-7.7%
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	18,900.00	18,900.00	0.00	0.00	0.00	-100.0%
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		11,822,668.00	11,822,668.00		9,204,371.00	9,204,371.00	-22.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,735,637.00	1,735,637.00		1,735,637.00	1,735,637.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		18,200.00	18,200.00		18,200.00	18,200.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		925,098.00	925,098.00		693,770.00	693,770.00	-25.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		1,351,728.00	1,351,728.00		1,220,657.00	1,220,657.00	-9.7%
Vocational and Applied Technology Education	3500-3699	8290		431,147.00	431,147.00		457,284.00	457,284.00	6.1%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	463,299.00	463,299.00	0.00	550,000.00	550,000.00	18.7%
TOTAL FEDERAL REVENUE			0.00	23,323,384.00	23,323,384.00	0.00	20,245,104.00	20,245,104.00	-13.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
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		10,391,582.00	10,391,582.00		10,500,000.00	10,500,000.00	1.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		933,230.00	933,230.00		933,230.00	933,230.00	0.0%
Economic Impact Aid	7090-7091	8311		6,146,579.00	6,146,579.00		6,387,250.00	6,387,250.00	3.9%
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	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,260,752.00	0.00	5,260,752.00	5,260,752.00	0.00	5,260,752.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	851,084.00	0.00	851,084.00	851,084.00	0.00	851,084.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,355,102.00	704,854.00	4,059,956.00	3,386,646.00	711,480.00	4,098,126.00	0.9%
Tax Relief Subventions									



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Restricted Levies - Other									
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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		2,935,664.00	2,935,664.00		2,972,215.00	2,972,215.00	1.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		307,600.00	307,600.00		323,952.00	323,952.00	5.3%
All Other State Revenue	All Other	8590	14,371,480.00	2,251,785.00	16,623,265.00	13,996,886.00	1,848,436.00	15,845,322.00	-4.7%
TOTAL, OTHER STATE REVENUE			23,838,418.00	23,671,294.00	47,509,712.00	23,495,368.00	23,676,563.00	47,171,931.00	-0.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	5,933.00	5,933.00	0.00	100.00	100.00	-98.3%
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	108,680.00	0.00	108,680.00	112,680.00	0.00	112,680.00	3.7%
Interest		8660	380,000.00	0.00	380,000.00	380,000.00	0.00	380,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		30,000.00	30,000.00				
Interagency Services	All Other	8677	3,442,767.00	790,416.00	4,233,183.00	3,199,287.00	701,996.00	3,901,283.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		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	398,925.00	1,256,313.00	1,655,238.00	326,802.00	757,008.00	1,083,810.00	-34.5%
Tuition		8710	0.00	190,827.00	190,827.00	0.00	185,000.00	185,000.00	-3.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		636,807.00	636,807.00		717,656.00	717,656.00	12.7%
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			4,330,372.00	2,910,296.00	7,240,668.00	4,018,769.00	2,361,760.00	6,380,529.00	-11.9%
TOTAL, REVENUES			178,801,037.00	59,830,364.00	238,631,401.00	178,486,123.00	56,317,574.00	234,803,697.00	-1.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	78,181,890.00	21,223,472.00	99,405,362.00	89,499,556.00	21,623,977.00	111,123,533.00	11.8%
Certificated Pupil Support Salaries		1200	4,965,866.00	4,863,785.00	9,829,651.00	4,775,756.00	4,556,691.00	9,332,447.00	-5.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,970,532.00	1,597,529.00	9,568,061.00	8,964,149.00	1,675,548.00	10,639,697.00	11.2%
Other Certificated Salaries		1900	440,573.00	4,740,737.00	5,181,310.00	451,678.00	3,293,072.00	3,744,750.00	-27.7%
TOTAL, CERTIFICATED SALARIES			91,558,861.00	32,425,523.00	123,984,384.00	103,691,139.00	31,149,288.00	134,840,427.00	8.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	198,533.00	7,226,044.00	7,424,577.00	148,378.00	8,161,760.00	8,310,138.00	11.9%
Classified Support Salaries		2200	8,261,024.00	4,791,303.00	13,052,327.00	9,359,641.00	5,142,679.00	14,502,320.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	3,234,836.00	1,375,807.00	4,610,643.00	3,346,185.00	1,290,577.00	4,636,762.00	0.6%
Clerical, Technical and Office Salaries		2400	9,838,145.00	1,364,797.00	11,202,942.00	11,517,425.00	1,416,411.00	12,933,836.00	15.5%
Other Classified Salaries		2900	817,944.00	1,267,806.00	2,085,750.00	760,994.00	1,023,295.00	1,784,289.00	-14.5%
TOTAL, CLASSIFIED SALARIES			22,350,482.00	16,025,757.00	38,376,239.00	25,132,623.00	17,034,722.00	42,167,345.00	9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,615,608.00	2,744,650.00	10,360,258.00	8,485,326.00	2,578,557.00	11,063,883.00	6.8%
PERS		3201-3202	2,766,569.00	1,874,717.00	4,641,286.00	2,754,153.00	1,946,334.00	4,700,487.00	1.3%
OASDI/Medicare/Alternative		3301-3302	2,394,806.00	1,823,301.00	4,218,107.00	3,380,285.00	1,750,347.00	5,130,632.00	21.6%
Health and Welfare Benefits		3401-3402	1,768,031.00	1,107,107.00	2,875,138.00	2,604,591.00	1,263,019.00	3,867,610.00	34.5%
Unemployment Insurance		3501-3502	1,267,605.00	566,092.00	1,833,697.00	66,144.00	24,925.00	91,069.00	-95.0%
Workers' Compensation		3601-3602	856,389.00	409,084.00	1,265,473.00	1,175,436.00	435,220.00	1,610,656.00	27.3%
OPEB, Allocated		3701-3702	1,044,792.00	298,362.00	1,343,154.00	1,078,784.00	277,684.00	1,356,468.00	1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	146,027.00	187,053.00	333,080.00	131,740.00	185,548.00	317,288.00	-4.7%
Other Employee Benefits		3901-3902	3,453,684.00	2,569,609.00	6,023,293.00	3,484,484.00	2,485,890.00	5,970,374.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			21,313,511.00	11,579,975.00	32,893,486.00	23,160,943.00	10,947,524.00	34,108,467.00	3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	29,513.00	636,862.00	666,375.00	5,856.00	1,119,604.00	1,125,460.00	68.9%
Books and Other Reference Materials		4200	114,072.00	164,347.00	278,419.00	36,819.00	192,903.00	229,722.00	-17.5%

Description		2012-13 Estimated Actuals			2013-14 Budget		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
	Resource Codes						
	Object Codes						% Diff Column C & F
Materials and Supplies	4300	2,591,152.00	3,573,671.00	6,164,823.00	2,751,206.00	3,126,159.00	5,877,365.00
Noncapitalized Equipment	4400	439,953.00	1,108,154.00	1,548,107.00	316,993.00	1,050,554.00	1,367,547.00
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BOOKS AND SUPPLIES		3,174,690.00	5,483,034.00	8,657,724.00	3,110,874.00	5,489,220.00	8,600,094.00
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	1,974,236.00	1,974,236.00	0.00	1,137,164.00	1,137,164.00
Travel and Conferences	5200	186,854.00	396,155.00	583,009.00	266,818.00	377,310.00	644,128.00
Dues and Memberships	5300	83,979.00	5,548.00	89,527.00	88,740.00	4,587.00	93,327.00
Insurance	5400 - 5450	1,750,000.00	0.00	1,750,000.00	1,750,000.00	0.00	1,750,000.00
Operations and Housekeeping Services	5500	5,764,880.00	15,981.00	5,780,861.00	6,412,780.00	20,692.00	6,433,472.00
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	858,543.00	727,142.00	1,585,685.00	535,915.00	659,683.00	1,195,598.00
Transfers of Direct Costs	5710	230,464.00	(230,464.00)	0.00	156,717.00	(156,717.00)	0.00
Transfers of Direct Costs - Interfund	5750	(514,611.00)	(111,880.00)	(626,491.00)	(253,780.00)	(151,016.00)	(404,796.00)
Professional/Consulting Services and Operating Expenditures	5800	3,426,385.00	8,772,181.00	12,198,566.00	4,142,162.00	9,979,251.00	14,121,413.00
Communications	5900	670,761.00	81,237.00	751,998.00	667,825.00	76,838.00	744,663.00
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		12,457,255.00	11,630,136.00	24,087,391.00	13,767,177.00	11,947,792.00	25,714,969.00
							6.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	26,768.00	0.00	26,768.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	876,515.00	0.00	876,515.00	0.00	0.00	0.00	-100.0%
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	252,198.00	0.00	252,198.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	171,599.00	2,696,818.00	2,868,417.00	38,500.00	172,200.00	210,700.00	-92.7%
TOTAL, CAPITAL OUTLAY			1,327,080.00	2,696,818.00	4,023,898.00	38,500.00	172,200.00	210,700.00	-94.8%
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	60,000.00	60,000.00	0.00	45,000.00	45,000.00	-25.0%
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	19,500.00	4,050,000.00	4,069,500.00	19,500.00	5,250,000.00	5,269,500.00	29.5%
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%

			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)	
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	76,952.00	0.00	76,952.00	31,116.00	0.00	31,116.00	-59.6%
Other Debt Service - Principal		7439	321,338.00	0.00	321,338.00	337,499.00	0.00	337,499.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			417,790.00	4,110,000.00	4,527,790.00	388,115.00	5,295,000.00	5,683,115.00	25.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(941,496.00)	941,495.00	(1.00)	(921,617.00)	921,617.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(995,518.00)	0.00	(995,518.00)	(1,004,024.00)	0.00	(1,004,024.00)	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,937,014.00)	941,495.00	(995,519.00)	(1,925,641.00)	921,617.00	(1,004,024.00)	0.9%
TOTAL, EXPENDITURES			150,662,655.00	84,892,738.00	235,555,393.00	167,363,730.00	82,957,363.00	250,321,093.00	6.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	792,157.00	2,988,276.00	3,780,433.00	683,530.00	623,875.00	1,307,405.00	-65.4%
(a) TOTAL, INTERFUND TRANSFERS IN			792,157.00	2,988,276.00	3,780,433.00	683,530.00	623,875.00	1,307,405.00	-65.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	18,570.00	18,570.00	0.00	18,570.00	18,570.00	0.0%
To: Special Reserve Fund		7612	34,300.00	0.00	34,300.00	359,300.00	0.00	359,300.00	947.5%
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	1,562,391.00	57,000.00	1,619,391.00	1,567,794.00	64,000.00	1,631,794.00	0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,596,691.00	75,570.00	1,672,261.00	1,927,094.00	82,570.00	2,009,664.00	20.2%
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%



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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(21,926,554.00)	21,926,554.00	0.00	(25,003,035.00)	25,003,035.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,518.00	(4,518.00)	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			(21,922,036.00)	21,922,036.00	0.00	(25,003,035.00)	25,003,035.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(22,726,570.00)	24,834,742.00	2,108,172.00	(26,246,599.00)	25,544,340.00	(702,259.00)	-133.3%

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# Multi Year Projection

**MODESTO CITY SCHOOLS**  
**2013-2014 ADOPTION.**  
**PRELIMINARY GENERAL FUND - UNRESTRICTED RESOURCES ONLY**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**UNRESTRICTED RESOURCES**

**THREE-YEAR PROJECTION**  
**2012-13 TO 2015-16**

Description	Object Codes	Est. Actuals 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16
<b>A. REVENUES</b>					
1) Revenue Limit Sources - Current Year	8010-8099	150,632,247	150,971,986	150,971,986	150,971,986
Revenue Limit Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	-	-	-	-
3) Other State Sources	8300-8599	23,838,418	23,495,368	23,495,368	23,495,368
4) Other Local Sources	8600-8799	4,330,372	4,018,769	4,018,769	4,018,769
5) TOTAL REVENUES		<b>178,801,037</b>	<b>178,486,123</b>	<b>178,486,123</b>	<b>178,486,123</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	91,558,861	103,691,139	107,061,643	107,061,643
2) Classified Salaries	2000-2999	22,350,482	25,132,623	25,270,607	25,270,607
3) Employee Benefits	3000-3999	21,313,511	23,160,943	23,574,214	23,574,214
4) Books, Supplies & Equipment	4000-4999	3,174,690	3,110,874	3,110,874	3,110,874
5) Services, Other Operating Services	5000-5999	12,457,255	13,767,177	13,767,177	13,767,177
6) Capital Outlay	6000-6999	1,327,080	38,500	38,500	38,500
7) Other Outgo	7100-7299 7400-7499	417,790	388,115	392,920	399,469
8) Direct Support/Indirect Cost	7300-7399	(1,937,014)	(1,925,641)	(1,671,617)	(1,671,617)
9) TOTAL EXPENDITURES		<b>150,662,655</b>	<b>167,363,730</b>	<b>171,544,319</b>	<b>171,550,868</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>28,138,382</b>	<b>11,122,393</b>	<b>6,941,804</b>	<b>6,935,255</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	792,157	683,530	446,665	446,665
b) Transfers Out	7610-7629	1,596,691	1,927,094	1,923,837	1,923,837
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(21,922,036)	(25,003,035)	(25,478,592)	(25,478,592)
Special Education		(15,586,380)	(17,697,870)	(18,031,241)	(18,031,241)
Transportation		(1,887,634)	(2,233,328)	(2,233,328)	(2,233,328)
Routine Restricted Maintenance		(4,452,540)	(5,071,837)	(5,071,837)	(5,071,837)
Restricted Resource sweep to Unrestricted		4,518	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>(22,726,570)</b>	<b>(26,246,599)</b>	<b>(26,955,764)</b>	<b>(26,955,764)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>5,411,812</b>	<b>(15,124,206)</b>	<b>(20,013,960)</b>	<b>(20,020,509)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		60,077,787	66,183,239	51,059,033	31,045,073
a) Adjustments		693,640	-	-	-
b) Net Beginning Balance		60,771,427	66,183,239	51,059,033	31,045,073
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>66,183,239</b>	<b>51,059,033</b>	<b>31,045,073</b>	<b>11,024,564</b>

Description	Object Codes	Est. Actuals 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16
<b>COMPONENTS OF ENDING FUND BALANCE</b>		66,183,239	51,059,033	31,045,073	11,024,564
<b>A) Nonspendable</b>					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	295,001	400,000	400,000	400,000
Other, Prepay, Etc.	9713	101,507	75,000	75,000	75,000
General Reserve	9730	-	-	-	-
<b>Subtotal (Ending Fund Balance - Nonspendable)</b>		65,736,731	50,534,033	30,520,073	10,499,564
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	7,116,830	7,569,923	7,702,872	7,703,068
November 2012 Tax Initiative Contingency	9780	-	-	-	-
Debt Service Reserve	9780	546,824	418,408	285,188	145,418
AB123 STRS Reserve	9780	662,213	662,213	662,213	662,213
Carryover Obligation - Miscellaneous	9780	1,114,738	500,000	500,000	500,000
Carryover Obligation - Lost Textbooks	0132 9780	-	-	-	-
Carryover Obligation - Instructional Materials	9780	3,074,914	3,074,914	3,074,914	3,074,914
Carryover Obligation - Deferred Maintenance	0522 9780	3,215,102	3,786,769	4,177,436	4,568,103
Computer Workstation Replacement	9780	163,237	200,000	200,000	200,000
Equalization Textbooks	9780	888,104	1,117,458	1,346,812	1,576,166
Grievance	9780	31,272	100,000	100,000	100,000
One Time Expenditures	9780	-	100,000	100,000	100,000
County Cash FMV Adjustment	9780	156,776	156,776	156,776	156,776
Common Core Professional Development (Phase I)	9780	-	2,200,000		
Common Core Technology (Phase 1)	9780	-	2,000,000		
Affordable Care Act	9780	-	5,140,000	5,140,000	5,140,000
Facility Maintenance	9780	-	5,000,000	5,000,000	5,000,000
Artificial Turf Replacement	9780	-	525,000	600,000	675,000
Ag Incentive Reserve - Pending Awards	9780	-	123,653		
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
<b>TOTAL ALL RESERVES</b>		17,416,517	33,200,115	29,571,212	30,126,659
<b>UNASSIGNED BALANCE</b>		48,766,721	17,858,918	1,473,861	(19,102,095)

**MODESTO CITY SCHOOLS**  
**2013-2014 ADOPTION.**  
**GENERAL FUND - RESTRICTED RESOURCES ONLY**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**RESTRICTED RESOURCES**

**THREE-YEAR PROJECTION**  
**2012-13 TO 2015-16**

Description	Object Codes	Est. Actuals 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16
<b>A. REVENUES</b>					
1) Revenue Limit Sources	8010-8099	9,925,390	10,034,147	10,034,147	10,034,147
2) Federal Sources	8100-8299	23,323,384	20,245,104	20,245,104	20,245,104
3) Other State Sources	8300-8599	23,671,294	23,676,563	23,676,563	23,676,563
4) Other Local Sources	8600-8799	2,910,296	2,361,760	2,361,660	2,361,660
5) TOTAL REVENUES		<b>59,830,364</b>	<b>56,317,574</b>	<b>56,317,474</b>	<b>56,317,474</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	32,425,523	31,149,288	31,338,609	31,338,609
2) Classified Salaries	2000-2999	16,025,757	17,034,722	17,070,078	17,070,078
3) Employee Benefits	3000-3999	11,579,975	10,947,524	10,977,153	10,977,153
4) Books, Supplies & Equipment	4000-4999	5,483,034	5,489,220	5,489,220	5,489,220
5) Services, Other Operating Services	5000-5999	11,630,136	11,947,792	11,947,792	11,947,792
6) Capital Outlay	6000-6999	2,696,818	172,200	172,200	172,200
7) Other Outgo	7100-7299	4,110,000	5,295,000	5,295,000	5,295,000
8) Direct Support/Indirect Cost	7300-7399	941,495	921,617	921,617	921,617
9) TOTAL EXPENDITURES		<b>84,892,738</b>	<b>82,957,363</b>	<b>83,211,669</b>	<b>83,211,669</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>(25,062,374)</b>	<b>(26,639,789)</b>	<b>(26,894,195)</b>	<b>(26,894,195)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	2,988,276	623,875	623,875	623,875
b) Transfers Out	7610-7629	75,570	82,570	82,570	82,570
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	21,922,036	25,003,035	24,970,271	24,970,271
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>24,834,742</b>	<b>25,544,340</b>	<b>25,511,576</b>	<b>25,511,576</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(227,632)</b>	<b>(1,095,449)</b>	<b>(1,382,619)</b>	<b>(1,382,619)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		11,414,013	11,186,381	10,090,932	8,708,313
a) Adjustments		-	-	-	-
b) Net Beginning Balance		11,414,013	11,186,381	10,090,932	8,708,313
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>11,186,381</b>	<b>10,090,932</b>	<b>8,708,313</b>	<b>7,325,695</b>

Description	Object Codes	Est. Actuals 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>A) Nonspendable</b>					
Revolving Cash	9711	-	-	-	-
Stores	9712	68,130	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9730	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9770	-	-	-	-
November 2012 Tax Initiative Contingency	9780	-	-	-	-
Debt Service Reserve	9780	-	-	-	-
AB123 STRS Reserve	9780	-	-	-	-
Carryover Obligation - Miscellaneous	9780	-	-	-	-
Carryover Obligation - Lost Textbooks	9780	-	-	-	-
Carryover Obligation - Instructional Materials	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
Computer Workstation Replacement	9780	-	-	-	-
Equalization Textbooks	9780	-	-	-	-
Grievance	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
<b>TOTAL, ALL RESERVES</b>		68,130	-	-	-
<b>UNASSIGNED BALANCE</b>		11,118,251	10,090,932	8,708,313	7,325,695

**MODESTO CITY SCHOOLS**  
**2013-2014 ADOPTION.**  
**GENERAL FUND**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**COMBINED RESOURCES**

**THREE-YEAR PROJECTION**  
**2012-13 TO 2015-16**

Description	Object Codes	Est. Actuals 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16
<b>A. REVENUES</b>					
1) Revenue Limit Sources	8010-8099	160,557,637	161,006,133	161,006,133	161,006,133
2) Federal Sources	8100-8299	23,323,384	20,245,104	20,245,104	20,245,104
3) Other State Sources	8300-8599	47,509,712	47,171,931	47,171,931	47,171,931
4) Other Local Sources	8600-8799	7,240,668	6,380,529	6,380,429	6,380,429
5) TOTAL REVENUES		<b>238,631,401</b>	<b>234,803,697</b>	<b>234,803,597</b>	<b>234,803,597</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	123,984,384	134,840,427	138,400,252	138,400,252
2) Classified Salaries	2000-2999	38,376,239	42,167,345	42,340,685	42,340,685
3) Employee Benefits	3000-3999	32,893,486	34,108,467	34,551,367	34,551,367
4) Books, Supplies & Equipment	4000-4999	8,657,724	8,600,094	8,600,094	8,600,094
5) Services, Other Operating Services	5000-5999	24,087,391	25,714,969	25,714,969	25,714,969
6) Capital Outlay	6000-6999	4,023,898	210,700	210,700	210,700
7) Other Outgo	7100-7299 7400-7499	4,527,790	5,683,115	5,687,920	5,694,469
8) Direct Support/Indirect Cost	7300-7399	(995,519)	(1,004,024)	(750,000)	(750,000)
9) TOTAL EXPENDITURES		<b>235,555,393</b>	<b>250,321,093</b>	<b>254,755,987</b>	<b>254,762,536</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>3,076,008</b>	<b>(15,517,396)</b>	<b>(19,952,390)</b>	<b>(19,958,939)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	3,780,433	1,307,405	1,070,540	1,070,540
b) Transfers Out	7610-7629	1,672,261	2,009,664	2,006,407	2,006,407
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	(508,321)	(508,321)
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>2,108,172</b>	<b>(702,259)</b>	<b>(1,444,188)</b>	<b>(1,444,188)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>5,184,180</b>	<b>(16,219,655)</b>	<b>(21,396,578)</b>	<b>(21,403,127)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		71,491,800	77,369,620	61,149,965	39,753,386
a) Adjustments		693,640	-	-	-
b) Net Beginning Balance		72,185,440	77,369,620	61,149,965	39,753,386
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>77,369,620</b>	<b>61,149,965</b>	<b>39,753,386</b>	<b>18,350,259</b>



Description	Object Codes	Est. Actuals 2012-13	Proposed 2013-14	Projected 2014-15	Projected 2015-16
<b>COMPONENTS OF ENDING FUND BALANCE</b>		77,369,620	61,149,965	39,753,386	18,350,259
<b>A) Nonspendable</b>					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	363,131	400,000	400,000	400,000
Other, Prepay, Etc.	9713	101,507	75,000	75,000	75,000
General Reserve	9730	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	7,116,830	7,569,923	7,702,872	7,703,068
November 2012 Tax Initiative Contingency	9780	-	-	-	-
Debt Service Reserve	9780	546,824	418,408	285,188	145,418
AB123 STRS Reserve	9780	662,213	662,213	662,213	662,213
Carryover Obligation - Miscellaneous	9780	1,114,738	500,000	500,000	500,000
Carryover Obligation - Lost Textbooks	9780	-	-	-	-
Carryover Obligation - Instructional Materials	9780	3,074,914	3,074,914	3,074,914	3,074,914
Carryover Obligation - Deferred Maintenance	9780	3,215,102	3,786,769	4,177,436	4,568,103
Computer Workstation Replacement	9780	163,237	200,000	200,000	200,000
Equalization Textbooks	9780	888,104	1,117,458	1,346,812	1,576,166
Grievance	9780	31,272	100,000	100,000	100,000
One Time Expenditures	9780	-	100,000	100,000	100,000
County Cash FMV Adjustment	9781	156,776	156,776	156,776	156,776
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	9,097,781	8,002,332	6,619,713	5,237,094
<b>TOTAL, ALL FACTORS</b>		26,582,428	26,213,793	25,450,925	24,548,753
<b>UNASSIGNED BALANCE</b>		50,787,192	34,936,171	14,302,462	(6,198,494)

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# Tier III Flexibility Summary

Former State Resource Code	Program	(Restricted)	Tier III Flexibility Program	New Resource Code (Unrestricted)	2012/13 Estimated Fund Balance	2013/14 and Beyond		2013/14 Proposed Budget	2013/14 Unrestricted Fund Balance
						Estimated Funding Per Year			
6760	Arts and Music Block Grant		Art and Music	0501	\$0		\$422,394	\$34,300	\$388,094
6761	Art, Music, and Physical Education Supplies & Equipment (Onetime)								
7055	CAHSEE Intensive Instruction & Services		CAHSEE	0502	\$0		\$480,814	\$230,635	\$250,179
7056	CAHSEE Individualized Intervention Materials								
6091	Cal-SAFE Academic and Supportive Services		Cal Safe	0503	\$0		\$651,399	\$576,208	\$75,191
6092	Cal-SAFE Child Care & Development Services								
7080	Supplemental School Counseling Program		Counseling	0504	\$0		\$1,235,481	\$0	\$1,235,481
7390	Pupil Retention Block Grant								
6285	Community-Based English Tutoring Program		English Language	0505	\$0		\$214,027	\$0	\$214,027
7140	Gifted & Talented Education (GATE)		GATE	0506	\$0		\$195,710	\$175,260	\$20,450
7286	Interntl Baccalaureate (IB) Program		IB Program	0507	\$0		\$20,820	\$50,000	-\$29,180
7156	Instructional Materials: Realignment (IMFRP)								
7157	Instructional Materials: English Language Learners		Instructional Materials	0508	\$3,072,584.43*		\$1,760,006	\$0	\$1,760,006
7158	Instructional Materials: Williams Case								
7160	Instructional Materials: Grades 9-12								
7026	Instructional School Gardens		Instructional School Gardens	0509	\$0		\$0	\$0	\$0
7271	California Peer Assistance & Review Program For Teacher		PAR/BTSA	0510	\$0		\$311,059	\$206,986	\$104,073
7392	Teacher Credentialing Block Grant								
6350	ROC/P Apportionment		ROC/P	0511	\$0		\$3,269,120	\$3,269,120	\$0
6405	School Safety & Violence Prevention Grant, Grades 8-12		Safe Schools	0512	\$0		\$551,839	\$483,696	\$68,143
6660	Tobacco-Use Prevention Ed: Elementary 4-8								
7396	Discretionary Block Grant - School Site (Onetime)		Site Discretionary	0513	\$0		\$0	\$0	\$0
7395	School and Library Improvement Block Grant		SLIP	0514	\$0		\$1,500,847	\$0	\$1,500,847
7294	Staff Dev. Mathematics and Reading		Staff Development	0515	\$0		\$0	\$0	\$0
7296	Staff Dev. Mathematics and Reading - English Learners								
7325	Staff Dev. Administrator Training (AB75)								
7391	School Community Violence Prevention Grant		Violence Prevention-MOIT	0516	\$0		\$362,532	\$15,000	\$347,532



# Criteria and Standards

**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: 426 Locust Street  
Date: June 12, 2013

Place: 425 Locust Street  
Date: June 17, 2013  
Time: 06:00 PM

Adoption Date: June 17, 2013

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

Contact person for additional information on the budget reports:

Name: Julie A. Chapin

Telephone: (209) 550-3301 x 5406

Title: Associate Superintendent, Business Serv.

E-mail: chapin.j@monet.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:	\$ 7,010,000.00
Less: Amount of total liabilities reserved in budget:	\$ 7,010,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

\_\_\_\_\_

\_\_\_\_\_

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

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

Date of Meeting: Jun 17, 2013

For additional information on this certification, please contact:

Name: George Linn

Title: Director, Risk Management

Telephone: (209) 550-3300 x 5473

E-mail: linn.g@monet.k12.ca.us

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)	28,385.80	28,516.30	N/A	Met
Second Prior Year (2011-12)	28,405.06	28,439.50	N/A	Met
First Prior Year (2012-13)	28,599.18	28,822.76	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	28,822.76			

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)		30,029	30,156	N/A	Met
Second Prior Year (2011-12)		29,835	29,989	N/A	Met
First Prior Year (2012-13)		30,015	29,978	0.1%	Met
Budget Year (2013-14)		29,978			

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	28,159	30,156	93.4%
Second Prior Year (2011-12)	28,218	29,989	94.1%
First Prior Year (2012-13)	28,228	29,978	94.2%
	Historical Average Ratio:		93.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.4%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	28,228	29,978	94.2%	Met
1st Subsequent Year (2014-15)	28,228	29,978	94.2%	Met
2nd Subsequent Year (2015-16)	28,228	29,978	94.2%	Met

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

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

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

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

#### 4. CRITERION: Revenue Limit

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

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

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

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

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

##### Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,443.32	6,544.67	6,544.67	6,544.67
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)	5,008.26	5,087.04	5,087.04	5,087.04
d. Prior Year Funded BRL per ADA		5,008.26	5,087.04	5,087.04
e. Difference (Step 1c minus Step 1d)		78.78	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.57%	0.00%	0.00%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	14,634.42	14,634.42	14,634.42	14,634.42
b. Prior Year Revenue Limit (Funded) ADA		14,634.42	14,634.42	14,634.42
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		1.57%	0.00%	0.00%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		.57% to 2.57%	-1.00% to 1.00%	-1.00% to 1.00%

##### 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)	13,447,097.00	10,819,623.00	10,819,623.00	10,819,623.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

#### 4. CRITERION: Revenue Limit

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

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

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

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

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

##### Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	7,770.28	7,891.63	7,891.63	7,891.63
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)	6,039.68	6,134.01	6,134.01	6,134.01
d. Prior Year Funded BRL per ADA		6,039.68	6,134.01	6,134.01
e. Difference (Step 1c minus Step 1d)		94.33	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.56%	0.00%	0.00%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	14,188.34	14,188.34	14,188.34	14,188.34
b. Prior Year Revenue Limit (Funded) ADA		14,188.34	14,188.34	14,188.34
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		1.56%	0.00%	0.00%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		.56% to 2.56%	-1.00% to 1.00%	-1.00% to 1.00%

##### 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)	27,466,704.00	25,167,098.00	25,167,098.00	25,167,098.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

#### 4. CRITERION: Revenue Limit

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

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

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

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

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

##### Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00
d. Prior Year Funded BRL per ADA		0.00	0.00	0.00
e. Difference (Step 1c minus Step 1d)		0.00	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.00%	0.00%	0.00%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	28,822.76	28,822.76	28,822.76	28,822.76
b. Prior Year Revenue Limit (Funded) ADA		28,822.76	28,822.76	28,822.76
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		0.00%	0.00%	0.00%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

##### 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)	40,913,801.00	35,986,721.00	35,986,721.00	35,986,721.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A



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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	157,874,536.00	158,316,488.00	158,316,488.00	158,316,488.00
District's Projected Change in Revenue Limit:		0.28%	0.00%	0.00%
Revenue Limit Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
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)	132,330,497.83	147,598,387.20	89.7%
Second Prior Year (2011-12)	140,380,190.83	155,789,340.73	90.1%
First Prior Year (2012-13)	135,222,854.00	150,662,655.00	89.8%
	Historical Average Ratio:		89.9%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	3.0%	3.0%	3.0%
	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

### 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)	151,984,705.00	167,363,730.00	90.8%	Met
1st Subsequent Year (2014-15)	155,906,464.00	171,544,318.00	90.9%	Met
2nd Subsequent Year (2015-16)	155,906,464.00	171,550,867.00	90.9%	Met

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2012-13)	23,323,384.00		
Budget Year (2013-14)	20,245,104.00	-13.20%	Yes
1st Subsequent Year (2014-15)	20,245,104.00	0.00%	No
2nd Subsequent Year (2015-16)	20,245,104.00	0.00%	No

**Explanation:**  
(required if Yes)

Exhaustion of the Small Learning Community Grant in 2012/13. The District also does not budget for deferred revenue at adoption.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2012-13)	47,509,712.00		
Budget Year (2013-14)	47,171,931.00	-0.71%	No
1st Subsequent Year (2014-15)	47,171,931.00	0.00%	No
2nd Subsequent Year (2015-16)	47,171,931.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2012-13)	7,240,668.00		
Budget Year (2013-14)	6,380,529.00	-11.88%	Yes
1st Subsequent Year (2014-15)	6,380,429.00	0.00%	No
2nd Subsequent Year (2015-16)	6,380,429.00	0.00%	No

**Explanation:**  
(required if Yes)

Many factors contributed to the decrease in local revenue dollars in 2013/14. 1) Exhaustion of current Microsoft Voucher funding. 2) Exhaustion of the Healthy Eating Active Living (HEAL) grant. 3) Reduction to the Participant Advisor CSA grant. 4) Reduction to Regional Occupational Program (ROP) 5) Exhaustion of miscellaneous local donations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2012-13)	8,657,724.00		
Budget Year (2013-14)	8,600,094.00	-0.67%	No
1st Subsequent Year (2014-15)	8,600,094.00	0.00%	No
2nd Subsequent Year (2015-16)	8,600,094.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2012-13)	24,087,391.00		
Budget Year (2013-14)	25,714,969.00	6.76%	Yes
1st Subsequent Year (2014-15)	25,714,969.00	0.00%	No
2nd Subsequent Year (2015-16)	25,714,969.00	0.00%	No

**Explanation:**  
(required if Yes)

The District does not budget for projected fund balances at adoption.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2012-13)	78,073,764.00		
Budget Year (2013-14)	73,797,564.00	-5.48%	Met
1st Subsequent Year (2014-15)	73,797,464.00	0.00%	Met
2nd Subsequent Year (2015-16)	73,797,464.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2012-13)	32,745,115.00		
Budget Year (2013-14)	34,315,063.00	4.79%	Met
1st Subsequent Year (2014-15)	34,315,063.00	0.00%	Met
2nd Subsequent Year (2015-16)	34,315,063.00	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

0.00

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

252,330,757.00			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
252,330,757.00	2,523,307.57	5,523,512.00	Met

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

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

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

#### Explanation:

(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	7,168,495.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	27,341,158.12		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		7,090,459.00	7,116,830.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		41,296,475.88	49,567,617.81
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)	34,509,653.12	48,386,934.88	56,684,447.81
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	238,949,831.96	236,348,635.37	237,227,654.00
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)	238,949,831.96	236,348,635.37	237,227,654.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	14.4%	20.5%	23.9%

#### District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

4.8%	6.8%	8.0%
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<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	16,963,128.18	149,098,108.46	N/A	Met
Second Prior Year (2011-12)	5,541,824.96	156,979,963.61	N/A	Met
First Prior Year (2012-13)	5,411,812.00	152,259,346.00	N/A	Met
Budget Year (2013-14) (Information only)	(15,124,206.00)	169,290,824.00		

### 8C. Comparison of District Deficit Spending to the Standard

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

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

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

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)		
Third Prior Year (2010-11)	25,715,407.96	37,572,833.36	N/A		Met
Second Prior Year (2011-12)	51,824,026.36	54,535,961.54	N/A		Met
First Prior Year (2012-13)	47,539,298.54	60,771,426.50	N/A		Met
Budget Year (2013-14) (Information only)	66,183,238.50				

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

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

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

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

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

# 10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	28,228	28,228	28,228
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- Enter the name(s) of the SELPA(s): MODESTO CITY SCHOOLS SELPA

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	252,330,757.00	256,762,394.00	256,768,943.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	252,330,757.00	256,762,394.00	256,768,943.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,569,922.71	7,702,871.82	7,703,068.29
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)	7,569,922.71	7,702,871.82	7,703,068.29



### 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)	7,569,923.00	7,702,872.00	7,703,068.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	17,858,918.50	1,473,863.56	(19,102,090.41)
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)	25,428,841.50	9,176,735.56	(11,399,022.41)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.08%	3.57%	-4.44%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,569,922.71</b>	<b>7,702,871.82</b>	<b>7,703,068.29</b>
Status:	Met	Met	Not Met

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

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

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

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

As a result of deficit funding from the State of California since 2008/09, and an assumption that current contract concessions will expire in 2014/15, the District cannot meet its 3% reserve requirement in the 2nd subsequent year.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2012-13)	(21,926,554.00)			
Budget Year (2013-14)	(25,003,035.00)	3,076,481.00	14.0%	Not Met
1st Subsequent Year (2014-15)	(25,478,592.00)	475,557.00	1.9%	Met
2nd Subsequent Year (2015-16)	(25,478,592.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2012-13)	3,780,433.00			
Budget Year (2013-14)	1,307,405.00	(2,473,028.00)	-65.4%	Not Met
1st Subsequent Year (2014-15)	1,070,540.00	(236,865.00)	-18.1%	Not Met
2nd Subsequent Year (2015-16)	1,070,540.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2012-13)	1,672,261.00			
Budget Year (2013-14)	2,009,664.00	337,403.00	20.2%	Not Met
1st Subsequent Year (2014-15)	2,006,407.00	(3,257.00)	-0.2%	Met
2nd Subsequent Year (2015-16)	2,006,407.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

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

Yes

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

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

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

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

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

The Special Education and Routine Restricted Maintenance encroachment has increased from 2012/13 to 2013/14, and 2013/14 to 2014/15. The increase is due to elimination of furlough and salary concessions in both 2013/14 and 2014/15.

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

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

The District purchased 16 new buses in 2012/13 from Home to School Transportation, funds were transferred in from the Vehicle Replacement reserve and Self-Insurance Fund.  
The District is taking advantage of the Tier III flexibility option and seeping available Adult Education funds in 2012/13 and 2013/14.

- 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)

The District is reinstating the Vehicle Replacement and Print Shop Equipment Replacement transfers to the Special Reserve fund.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

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

The Governing Board has approved a \$5,000,000 annual contribution to facility improvement from the general fund to replace the lost funding from the State via Modernization, State Bonds and Deferred Maintenance.

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## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	xx-xxxx-8xxx	xx-xxxx-743x	4,105,537
Certificates of Participation	0	xx-xxxx-8xxx	xx-xxxx-743x	0
General Obligation Bonds	15	51-xxxx-8xxx	51-0000-7433	115,155,203
Supp Early Retirement Program	6	01-0500-8xxx	various	576,560
State School Building Loans	0			0
Compensated Absences	1	various	various	723,005

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

Lease Revenue Bonds Payable	15	40-989x-8xxx	40-989x-743x	16,420,000
Child Care Facilities Revolving Fund L	1	21-9011-8xxx	25-9011-7439	0
1-Year Compensation - AB123	1	01-0000-8xxx	01-0000-7439	662,213
Gregori Traffic Mitigation	1	25-9013-8681	25-9013-9439	848,624

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	877,034	1,487,086	1,495,348	644,566
Certificates of Participation	3,057,844	0	0	0
General Obligation Bonds	7,790,000	8,210,000	8,620,000	9,070,000
Supp Early Retirement Program	479,760	479,760	53,600	24,000
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Lease Revenue Bonds Payable	274,591	234,806	234,806	234,806
Child Care Facilities Revolving Fund Loans	91,000	0	0	0
1-Year Compensation - AB123	0	0	0	0
Gregori Traffic Mitigation	6,976	48,266	10,000	10,000
Total Annual Payments:	12,577,205	10,459,918	10,413,754	9,983,372

Has total annual payment increased over prior year (2012-13)?

No

No

No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

--

---

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

---

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

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

No
----

2.

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

**Explanation:**  
(required if Yes)

--

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

Upon retirement from the District after attaining age 50 with at least 5 years of employment and enrollment in CalPERS retirement, or upon retirement from the District after attaining age 55 with at least 5 years of employment and enrollment in CalSTRS retirement, the District will pay the CalPERS minimum required payment and the CalPERS administrative charge on behalf of every eligible retired employee who elects CalPERS medical benefits. Under existing employment contracts, the total amount paid by the District shall not exceed \$150 per month per employee. Payments are made by the District for as long as the retiree lives and remains covered under CalPERS medical. Payments cease upon the death of the retired employee. No benefits are paid for spouses or surviving spouses. Any medical premiums in excess of the amounts described above must be paid by the retiree. All medical coverage is under CalPERS medical plans. No other benefits of any kind are paid by the District, including dental, vision, or life insurance coverage.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

47,636,574.00

47,636,574.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

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

Apr 09, 2013

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)
4,134,110.00	4,303,193.00	4,472,957.00
1,413,988.00	0.00	0.00
1,336,442.00	1,494,791.00	1,671,733.00
807	788	773

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

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

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

Yes

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

Liability: First \$250,000 of any claim is self-insured. Insurance and excess insurance follow up to \$45,000,000 of coverage. Claims are audited in-house, by insurers on a continuing basis and by District auditors every year.  
Worker's Compensation: First \$350,000 of any claim is self-insured. Excess insurance of up to \$25,000,000 follows. Actuarials are performed two times a year - once to determine the internal rate charged to Pool members and once to determine the Incurred but not Reported (IBNR) claims.

3. Self-Insurance Liabilities

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

7,650,000.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
3,452,978.00	3,486,576.00	3,486,576.00
3,452,978.00	3,486,576.00	3,486,576.00



## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,473.6	1,450.9	1,450.9	1,450.9

### 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:

Apr 29, 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:

Mar 25, 2013

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

Yes

If Yes, date of budget revision board adoption:

Jun 17, 2013

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

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)

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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

**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)

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

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


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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	956.9	957.7	957.7	957.7

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

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

No

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

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

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

Classified unit negotiations for 2013/14 are pending.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

444,509

7. Amount included for any tentative salary schedule increases

Budget Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

0

0

0

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

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

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

**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:


--

**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)

**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)

**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	164.9	163.4	163.4	163.4

**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	Yes	Yes
617,613	617,613	617,613
full furlough reinstatement		

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)

**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)

**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)

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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# Other Funds



## Summary Fund Balance 2013-14 Budget Adoption

### Adult Education

Proposed Revenues 2013-14	\$465,109.00
Proposed Expenditures 2013-14	\$465,109.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Estimated Actuals Beginning Balance, July 1, 2013	\$0.00
<b>Estimated Ending Balance, June 30, 2014</b>	<b><u><u>\$0.00</u></u></b>

### Child Development

Proposed Revenues 2013-14	\$8,383,111.00
Proposed Expenditures 2013-14	\$8,383,111.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Estimated Actuals Beginning Balance, July 1, 2013	\$67,551.68
<b>Estimated Ending Balance, June 30, 2014</b>	<b><u><u>\$67,551.68</u></u></b>

### Cafeteria

Proposed Revenues 2013-14	\$13,454,024.00
Proposed Expenditures 2013-14	\$15,550,632.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$2,096,608.00</u>
Estimated Actuals Beginning Balance, July 1, 2013	\$6,294,103.90
<b>Estimated Ending Balance, June 30, 2014</b>	<b><u><u>\$4,197,495.90</u></u></b>

### Deferred Maintenance

Proposed Revenues 2013-14	\$15,000.00
Proposed Expenditures 2013-14	\$1,331,610.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$1,316,610.00</u>
Estimated Actuals Beginning Balance, July 1, 2013	\$1,479,095.47
<b>Estimated Ending Balance, June 30, 2014</b>	<b><u><u>\$162,485.47</u></u></b>

### **Special Reserve for Other Than Capital Projects**

Proposed Revenues 2013-14	\$251,294.00
Proposed Expenditures 2013-14	\$445,165.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><b>-\$193,871.00</b></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$760,038.68
<b>Estimated Ending Balance, June 30, 2014</b>	<u><u><b>\$566,167.68</b></u></u>

### **Building Fund**

Proposed Revenues 2013-14	\$0.00
Proposed Expenditures 2013-14	\$0.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><b>\$0.00</b></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$134,210.83
<b>Estimated Ending Balance, June 30, 2014</b>	<u><u><b>\$134,210.83</b></u></u>

### **Capital Facilities**

Proposed Revenues 2013-14	\$67,000.00
Proposed Expenditures 2013-14	\$259,260.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><b>-\$192,260.00</b></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$1,619,110.90
<b>Estimated Ending Balance, June 30, 2014</b>	<u><u><b>\$1,426,850.90</b></u></u>

### **County School Facilities**

Proposed Revenues 2013-14	\$0.00
Proposed Expenditures 2013-14	\$0.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><b>\$0.00</b></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$311.44
<b>Estimated Ending Balance, June 30, 2014</b>	<u><u><b>\$311.44</b></u></u>

### **Special Reserve for Capital Outlay**

Proposed Revenues 2013-14	\$3,078,360.00
Proposed Expenditures 2013-14	\$3,146,314.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><u>-\$67,954.00</u></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$9,611,611.79
Estimated Ending Balance, June 30, 2014	<u><u>\$9,543,657.79</u></u>

### **Bond Interest and Redemption**

Proposed Revenues 2013-14	\$8,634,000.00
Proposed Expenditures 2013-14	\$8,210,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><u>\$424,000.00</u></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$8,359,470.56
Estimated Ending Balance, June 30, 2014	<u><u>\$8,783,470.56</u></u>

### **Debt Service Fund**

Proposed Revenues 2013-14	\$1,744,278.00
Proposed Expenditures 2013-14	\$914,594.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><u>\$829,684.00</u></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$1,471,695.83
Estimated Ending Balance, June 30, 2014	<u><u>\$2,301,379.83</u></u>

### **Self Insurance Fund**

Proposed Revenues 2013-14	\$7,225,200.00
Proposed Expenditures 2013-14	\$8,921,335.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u><u>-\$1,696,135.00</u></u>
Estimated Actuals Beginning Balance, July 1, 2013	\$10,054,050.54
Estimated Ending Balance, June 30, 2014	<u><u>\$8,357,915.54</u></u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,824.00	0.00	-100.0%
3) Other State Revenue		8300-8599	465,109.00	465,109.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			496,933.00	465,109.00	-6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	115,221.00	108,228.00	-6.1%
2) Classified Salaries		2000-2999	64,817.00	61,526.00	-5.1%
3) Employee Benefits		3000-3999	41,637.00	37,769.00	-9.3%
4) Books and Supplies		4000-4999	12,900.00	3,650.00	-71.7%
5) Services and Other Operating Expenditures		5000-5999	8,055.00	7,305.00	-9.3%
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	9,339.00	9,766.00	4.6%
9) TOTAL, EXPENDITURES			251,969.00	228,244.00	-9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			244,964.00	236,865.00	-3.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	244,964.00	236,865.00	-3.3%
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			(244,964.00)	(236,865.00)	-3.3%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	140,099.87		
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			140,099.87		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			140,099.87		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	11,824.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,000.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>31,824.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	465,109.00	465,109.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>465,109.00</b>	<b>465,109.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			496,933.00	465,109.00	-6.4%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	66,320.00	57,400.00	-13.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	48,901.00	50,828.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			115,221.00	108,228.00	-6.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,007.00	22,110.00	-21.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,810.00	39,416.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			64,817.00	61,526.00	-5.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,721.00	8,930.00	-8.1%
PERS		3201-3202	7,405.00	7,027.00	-5.1%
OASDI/Medicare/Alternative		3301-3302	6,676.00	6,281.00	-5.9%
Health and Welfare Benefits		3401-3402	1,980.00	1,980.00	0.0%
Unemployment Insurance		3501-3502	2,059.00	89.00	-95.7%
Workers' Compensation		3601-3602	1,463.00	1,531.00	4.6%
OPEB, Allocated		3701-3702	671.00	701.00	4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	901.00	989.00	9.8%
Other Employee Benefits		3901-3902	10,761.00	10,241.00	-4.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			41,637.00	37,769.00	-9.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,900.00	3,650.00	-71.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			12,900.00	3,650.00	-71.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.0%
Dues and Memberships		5300	55.00	55.00	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	2,750.00	2,750.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,490.00	2,050.00	-17.7%
Professional/Consulting Services and Operating Expenditures		5800	1,910.00	1,800.00	-5.8%
Communications		5900	600.00	400.00	-33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,055.00</b>	<b>7,305.00</b>	<b>-9.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	9,339.00	9,766.00	4.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			9,339.00	9,766.00	4.6%
<b>TOTAL, EXPENDITURES</b>			251,969.00	228,244.00	-9.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	244,964.00	236,865.00	-3.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			244,964.00	236,865.00	-3.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			(244,964.00)	(236,865.00)	-3.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,119,388.00	4,315,345.00	4.8%
3) Other State Revenue		8300-8599	3,940,395.00	3,904,196.00	-0.9%
4) Other Local Revenue		8600-8799	153,426.00	145,000.00	-5.5%
5) TOTAL, REVENUES			8,213,209.00	8,364,541.00	1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,500,370.00	2,537,448.00	1.5%
2) Classified Salaries		2000-2999	1,922,789.00	1,976,305.00	2.8%
3) Employee Benefits		3000-3999	1,370,903.00	1,436,339.00	4.8%
4) Books and Supplies		4000-4999	365,631.00	298,572.00	-18.3%
5) Services and Other Operating Expenditures		5000-5999	1,677,680.00	1,770,189.00	5.5%
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	353,818.00	364,258.00	3.0%
9) TOTAL, EXPENDITURES			8,191,191.00	8,383,111.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,018.00	(18,570.00)	-184.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,570.00	18,570.00	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			18,570.00	18,570.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,588.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,963.68	67,551.68	150.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,963.68	67,551.68	150.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,963.68	67,551.68	150.5%
2) Ending Balance, June 30 (E + F1e)			67,551.68	67,551.68	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	67,551.68	67,551.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	321,928.22		
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			321,928.22		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			321,928.22		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	3,232,107.00	3,428,064.00	6.1%
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	887,281.00	887,281.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,119,388.00</b>	<b>4,315,345.00</b>	<b>4.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	425,000.00	425,000.00	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	3,490,395.00	3,454,196.00	-1.0%
All Other State Revenue	All Other	8590	25,000.00	25,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,940,395.00</b>	<b>3,904,196.00</b>	<b>-0.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,330.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	145,000.00	145,000.00	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	2,096.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>153,426.00</b>	<b>145,000.00</b>	<b>-5.5%</b>
<b>TOTAL, REVENUES</b>			<b>8,213,209.00</b>	<b>8,364,541.00</b>	<b>1.8%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,083,479.00	2,122,405.00	1.9%
Certificated Pupil Support Salaries		1200	19,610.00	18,288.00	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	197,724.00	194,091.00	-1.8%
Other Certificated Salaries		1900	199,557.00	202,664.00	1.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,500,370.00</b>	<b>2,537,448.00</b>	<b>1.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	978,658.00	977,161.00	-0.2%
Classified Support Salaries		2200	466,359.00	494,385.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	426,096.00	453,742.00	6.5%
Other Classified Salaries		2900	51,676.00	51,017.00	-1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,922,789.00</b>	<b>1,976,305.00</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	201,446.00	209,373.00	3.9%
PERS		3201-3202	220,408.00	225,682.00	2.4%
OASDI/Medicare/Alternative		3301-3302	203,168.00	188,109.00	-7.4%
Health and Welfare Benefits		3401-3402	91,965.00	219,671.00	138.9%
Unemployment Insurance		3501-3502	49,008.00	2,353.00	-95.2%
Workers' Compensation		3601-3602	36,894.00	40,709.00	10.3%
OPEB, Allocated		3701-3702	29,039.00	27,497.00	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,707.00	14,578.00	6.4%
Other Employee Benefits		3901-3902	525,268.00	508,367.00	-3.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,370,903.00</b>	<b>1,436,339.00</b>	<b>4.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	47,867.00	39,434.00	-17.6%
Materials and Supplies		4300	238,757.00	247,909.00	3.8%
Noncapitalized Equipment		4400	79,007.00	11,229.00	-85.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>365,631.00</b>	<b>298,572.00</b>	<b>-18.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,355.00	12,902.00	-25.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,000.00	2,980.00	-0.7%
Operations and Housekeeping Services		5500	32,581.00	27,998.00	-14.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,773.00	7,235.00	-54.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	537,070.00	462,673.00	-13.9%
Professional/Consulting Services and Operating Expenditures		5800	1,055,982.00	1,243,324.00	17.7%
Communications		5900	15,919.00	13,077.00	-17.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,677,680.00</b>	<b>1,770,189.00</b>	<b>5.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	353,818.00	364,258.00	3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>353,818.00</b>	<b>364,258.00</b>	<b>3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,191,191.00</b>	<b>8,383,111.00</b>	<b>2.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	18,570.00	18,570.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,570.00	18,570.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			18,570.00	18,570.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,092,000.00	10,190,024.00	12.1%
3) Other State Revenue		8300-8599	753,000.00	791,000.00	5.0%
4) Other Local Revenue		8600-8799	2,522,600.00	2,473,000.00	-2.0%
5) TOTAL, REVENUES			12,367,600.00	13,454,024.00	8.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,379,006.00	5,277,600.00	20.5%
3) Employee Benefits		3000-3999	1,928,830.00	2,168,015.00	12.4%
4) Books and Supplies		4000-4999	5,246,641.00	5,635,500.00	7.4%
5) Services and Other Operating Expenditures		5000-5999	390,996.00	160,988.00	-58.8%
6) Capital Outlay		6000-6999	1,916,482.00	1,226,854.00	-36.0%
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	632,361.00	630,000.00	-0.4%
9) TOTAL, EXPENDITURES			14,494,316.00	15,098,957.00	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,126,716.00)	(1,644,933.00)	-22.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	460,334.00	451,675.00	-1.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(460,334.00)	(451,675.00)	-1.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,587,050.00)	(2,096,608.00)	-19.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,811,487.90	6,294,103.90	-28.6%
b) Audit Adjustments		9793	69,666.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,881,153.90	6,294,103.90	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,881,153.90	6,294,103.90	-29.1%
2) Ending Balance, June 30 (E + F1e)			6,294,103.90	4,197,495.90	-33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,242.80	0.00	-100.0%
Stores		9712	197,243.30	0.00	-100.0%
Prepaid Expenditures		9713	19,089.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,063,528.80	4,197,495.90	-30.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,076,272.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	69,666.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	14,242.80		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,857.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	197,243.30		
7) Prepaid Expenditures		9330	19,089.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,380,370.62		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			8,380,370.62		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,092,000.00	10,190,024.00	12.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			9,092,000.00	10,190,024.00	12.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	753,000.00	791,000.00	5.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			753,000.00	791,000.00	5.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,415,000.00	2,385,000.00	-1.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	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	37,600.00	18,000.00	-52.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,522,600.00	2,473,000.00	-2.0%
<b>TOTAL, REVENUES</b>			12,367,600.00	13,454,024.00	8.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,493,134.00	4,338,159.00	24.2%
Classified Supervisors' and Administrators' Salaries		2300	629,658.00	656,761.00	4.3%
Clerical, Technical and Office Salaries		2400	256,214.00	282,680.00	10.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			4,379,006.00	5,277,600.00	20.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,295.00	0.00	-100.0%
PERS		3201-3202	489,857.00	600,877.00	22.7%
OASDI/Medicare/Alternative		3301-3302	330,309.00	403,773.00	22.2%
Health and Welfare Benefits		3401-3402	212,855.00	232,882.00	9.4%
Unemployment Insurance		3501-3502	48,194.00	2,657.00	-94.5%
Workers' Compensation		3601-3602	35,051.00	47,516.00	35.6%
OPEB, Allocated		3701-3702	28,804.00	27,716.00	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	59,826.00	79,165.00	32.3%
Other Employee Benefits		3901-3902	717,639.00	773,429.00	7.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,928,830.00	2,168,015.00	12.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	488,200.00	474,500.00	-2.8%
Noncapitalized Equipment		4400	91,000.00	100,000.00	9.9%
Food		4700	4,667,441.00	5,061,000.00	8.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,246,641.00	5,635,500.00	7.4%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	415.00	415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	256,200.00	231,000.00	-9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,700.00	13,500.00	-8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,931.00	(156,927.00)	-849.7%
Professional/Consulting Services and Operating Expenditures		5800	66,750.00	41,000.00	-38.6%
Communications		5900	26,000.00	26,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>390,996.00</b>	<b>160,988.00</b>	<b>-58.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	1,896,482.00	1,171,854.00	-38.2%
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	20,000.00	35,000.00	75.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,916,482.00</b>	<b>1,226,854.00</b>	<b>-36.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	632,361.00	630,000.00	-0.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>632,361.00</b>	<b>630,000.00</b>	<b>-0.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,494,316.00</b>	<b>15,098,957.00</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	460,334.00	451,675.00	-1.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			460,334.00	451,675.00	-1.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(460,334.00)	(451,675.00)	-1.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	15,000.00	-25.0%
5) TOTAL, REVENUES			20,000.00	15,000.00	-25.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	104,499.00	101,000.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	835,665.00	830,610.00	-0.6%
6) Capital Outlay		6000-6999	800,000.00	400,000.00	-50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,740,164.00	1,331,610.00	-23.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,720,164.00)	(1,316,610.00)	-23.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,720,164.00)	(1,316,610.00)	-23.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,199,259.47	1,479,095.47	-53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,199,259.47	1,479,095.47	-53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,199,259.47	1,479,095.47	-53.8%
2) Ending Balance, June 30 (E + F1e)			1,479,095.47	162,485.47	-89.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,479,095.47	162,485.47	-89.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,642,931.38		
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			2,642,931.38		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			2,642,931.38		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	15,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	15,000.00	-25.0%
<b>TOTAL, REVENUES</b>			20,000.00	15,000.00	-25.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,499.00	11,000.00	-24.1%
Noncapitalized Equipment		4400	90,000.00	90,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			104,499.00	101,000.00	-3.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	480,970.00	275,000.00	-42.8%
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	354,695.00	555,610.00	56.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>835,665.00</b>	<b>830,610.00</b>	<b>-0.6%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	800,000.00	400,000.00	-50.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>800,000.00</b>	<b>400,000.00</b>	<b>-50.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,740,164.00</b>	<b>1,331,610.00</b>	<b>-23.5%</b>



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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,100.00	8,500.00	-23.4%
5) TOTAL, REVENUES			11,100.00	8,500.00	-23.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,100.00	8,500.00	-23.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	242,391.00	242,794.00	0.2%
b) Transfers Out		7600-7629	450,950.00	445,165.00	-1.3%
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			(208,559.00)	(202,371.00)	-3.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(197,459.00)	(193,871.00)	-1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	957,497.68	760,038.68	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			957,497.68	760,038.68	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			957,497.68	760,038.68	-20.6%
2) Ending Balance, June 30 (E + F1e)			760,038.68	566,167.68	-25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	760,038.68	566,167.68	-25.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	965,070.46		
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			965,070.46		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			965,070.46		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,100.00	8,500.00	-23.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,100.00	8,500.00	-23.4%
<b>TOTAL, REVENUES</b>			11,100.00	8,500.00	-23.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	242,391.00	242,794.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			242,391.00	242,794.00	0.2%
<b>INTERFUND TRANSFERS OUT</b>					
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	450,950.00	445,165.00	-1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			450,950.00	445,165.00	-1.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(208,559.00)	(202,371.00)	-3.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	115,991.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	17,707.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,502,784.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,636,482.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,634,482.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,634,482.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,768,692.83	134,210.83	-96.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,768,692.83	134,210.83	-96.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,768,692.83	134,210.83	-96.4%
2) Ending Balance, June 30 (E + F1e)			134,210.83	134,210.83	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	134,210.83	134,210.83	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	469,994.40		
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	145.12		
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			470,139.52		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			470,139.52		

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,200.00	0.00	-100.0%
Noncapitalized Equipment		4400	110,791.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			115,991.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,300.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,682.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,725.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,707.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,502,784.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,502,784.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,636,482.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,000.00	67,000.00	0.0%
5) TOTAL, REVENUES			67,000.00	67,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,000.00	30,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,968.00	3,500.00	-61.0%
6) Capital Outlay		6000-6999	493,760.00	193,760.00	-60.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	111,976.00	30,500.00	-72.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			644,704.00	257,760.00	-60.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(577,704.00)	(190,760.00)	-67.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,027.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,527.00	1,500.00	-57.5%
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			(1,500.00)	(1,500.00)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(579,204.00)	(192,260.00)	-66.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,198,314.90	1,619,110.90	-26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,198,314.90	1,619,110.90	-26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,198,314.90	1,619,110.90	-26.3%
2) Ending Balance, June 30 (E + F1e)			1,619,110.90	1,426,850.90	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,619,110.90	1,426,850.90	-11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,219,265.50		
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			2,219,265.50		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			2,219,265.50		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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	17,000.00	17,000.00	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	50,000.00	50,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			67,000.00	67,000.00	0.0%
<b>TOTAL, REVENUES</b>			67,000.00	67,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	30,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	118.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	8,850.00	3,500.00	-60.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,968.00</b>	<b>3,500.00</b>	<b>-61.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	448,460.00	163,760.00	-63.5%
Buildings and Improvements of Buildings		6200	45,300.00	30,000.00	-33.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>493,760.00</b>	<b>193,760.00</b>	<b>-60.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,606.00	475.00	-70.4%
Other Debt Service - Principal		7439	110,370.00	30,025.00	-72.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>111,976.00</b>	<b>30,500.00</b>	<b>-72.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>644,704.00</b>	<b>257,760.00</b>	<b>-60.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,027.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,027.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,527.00	1,500.00	-57.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,527.00	1,500.00	-57.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,500.00)	(1,500.00)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	338,182.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	100.00	0.00	-100.0%
5) TOTAL, REVENUES			338,282.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	331,567.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	387,872.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			725,439.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(387,157.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	94,743.00	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			(94,743.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(481,900.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	482,211.44	311.44	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			482,211.44	311.44	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			482,211.44	311.44	-99.9%
2) Ending Balance, June 30 (E + F1e)			311.44	311.44	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	311.44	311.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	67,127.63		
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			67,127.63		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			67,127.63		



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	338,182.00	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			338,182.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	0.00	-100.0%
TOTAL, REVENUES			338,282.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	150,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	181,567.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			331,567.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,000.00	0.00	-100.0%
Land Improvements		6170	76,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	310,872.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>387,872.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>725,439.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	94,743.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			94,743.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(94,743.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,243,270.00	1,730,060.00	-22.9%
5) TOTAL, REVENUES			2,243,270.00	1,730,060.00	-22.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	260,470.00	148,930.00	-42.8%
5) Services and Other Operating Expenditures		5000-5999	1,096,381.00	735,050.00	-33.0%
6) Capital Outlay		6000-6999	1,670,608.00	380,000.00	-77.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,361,593.00	1,339,277.00	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,389,052.00	2,603,257.00	-40.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,145,782.00)	(873,197.00)	-59.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,011,300.00	1,348,300.00	33.3%
b) Transfers Out		7600-7629	2,873,136.00	543,057.00	-81.1%
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			(1,861,836.00)	805,243.00	-143.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,007,618.00)	(67,954.00)	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,528,760.79	9,611,611.79	-29.0%
b) Audit Adjustments		9793	90,469.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,619,229.79	9,611,611.79	-29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,619,229.79	9,611,611.79	-29.4%
2) Ending Balance, June 30 (E + F1e)			9,611,611.79	9,543,657.79	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,611,611.79	9,543,657.79	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,410,390.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	90,469.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	171,942.00		
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			10,672,801.84		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			10,672,801.84		



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,751,742.00	1,651,800.00	-5.7%
Sales					
Sale of Equipment/Supplies		8631	4,000.00	0.00	-100.0%
Leases and Rentals		8650	3,300.00	2,100.00	-36.4%
Interest		8660	90,960.00	76,160.00	-16.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	393,268.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,243,270.00	1,730,060.00	-22.9%
TOTAL, REVENUES			2,243,270.00	1,730,060.00	-22.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,750.00	0.00	-100.0%
Noncapitalized Equipment		4400	249,720.00	148,930.00	-40.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			260,470.00	148,930.00	-42.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	890,730.00	330,000.00	-63.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,200.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	198,751.00	405,050.00	103.8%
Communications		5900	700.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,096,381.00</b>	<b>735,050.00</b>	<b>-33.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	135,268.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,535,340.00	380,000.00	-75.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,670,608.00</b>	<b>380,000.00</b>	<b>-77.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	297,918.00	294,875.00	-1.0%
Other Debt Service - Principal		7439	1,063,675.00	1,044,402.00	-1.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,361,593.00</b>	<b>1,339,277.00</b>	<b>-1.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,389,052.00</b>	<b>2,603,257.00</b>	<b>-40.7%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	34,300.00	359,300.00	947.5%
Other Authorized Interfund Transfers In		8919	977,000.00	989,000.00	1.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,011,300.00	1,348,300.00	33.3%
<b>INTERFUND TRANSFERS OUT</b>					
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	2,873,136.00	543,057.00	-81.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,873,136.00	543,057.00	-81.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,861,836.00)	805,243.00	-143.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,224,000.00	8,634,000.00	5.0%
5) TOTAL, REVENUES			8,224,000.00	8,634,000.00	5.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,790,000.00	8,210,000.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,790,000.00	8,210,000.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			434,000.00	424,000.00	-2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			434,000.00	424,000.00	-2.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,855,601.56	8,359,470.56	6.4%
b) Audit Adjustments		9793	69,869.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,925,470.56	8,359,470.56	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,925,470.56	8,359,470.56	5.5%
2) Ending Balance, June 30 (E + F1e)			8,359,470.56	8,783,470.56	5.1%
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	8,359,470.56	8,783,470.56	5.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,812,635.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	69,869.00		
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			7,882,504.43		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			7,882,504.43		



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,210,000.00	8,620,000.00	5.0%
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	14,000.00	14,000.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,224,000.00	8,634,000.00	5.0%
<b>TOTAL, REVENUES</b>			8,224,000.00	8,634,000.00	5.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	7,790,000.00	8,210,000.00	5.4%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,790,000.00</b>	<b>8,210,000.00</b>	<b>5.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,790,000.00</b>	<b>8,210,000.00</b>	<b>5.4%</b>

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	914,594.00	914,594.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,089.00	58,827.00	102.2%
5) TOTAL, REVENUES			943,683.00	973,421.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	914,594.00	914,594.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			914,594.00	914,594.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,089.00	58,827.00	102.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	745,194.00	770,857.00	3.4%
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			745,194.00	770,857.00	3.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			774,283.00	829,684.00	7.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,412.83	1,471,695.83	111.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			697,412.83	1,471,695.83	111.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,412.83	1,471,695.83	111.0%
2) Ending Balance, June 30 (E + F1e)			1,471,695.83	2,301,379.83	56.4%
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	1,471,695.83	2,301,379.83	56.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	719,601.10		
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			719,601.10		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			719,601.10		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	914,594.00	914,594.00	0.0%
TOTAL, FEDERAL REVENUE			914,594.00	914,594.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	29,089.00	58,827.00	102.2%
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			29,089.00	58,827.00	102.2%
TOTAL, REVENUES			943,683.00	973,421.00	3.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	914,594.00	914,594.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			914,594.00	914,594.00	0.0%
TOTAL, EXPENDITURES			914,594.00	914,594.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	745,194.00	770,857.00	3.4%
(a) TOTAL, INTERFUND TRANSFERS IN			745,194.00	770,857.00	3.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			745,194.00	770,857.00	3.4%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,228,524.00	7,225,200.00	0.0%
5) TOTAL, REVENUES			7,228,524.00	7,225,200.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	11,515.00	11,541.00	0.2%
2) Classified Salaries		2000-2999	241,562.00	239,316.00	-0.9%
3) Employee Benefits		3000-3999	72,480.00	72,228.00	-0.3%
4) Books and Supplies		4000-4999	214,177.00	299,100.00	39.7%
5) Services and Other Operating Expenses		5000-5999	8,356,545.00	8,299,150.00	-0.7%
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			8,896,279.00	8,921,335.00	0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,667,755.00)	(1,696,135.00)	1.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,667,755.00)	(1,696,135.00)	1.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,572,760.54	10,054,050.54	-13.1%
b) Audit Adjustments		9793	149,045.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,721,805.54	10,054,050.54	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,721,805.54	10,054,050.54	-14.2%
2) Ending Net Position, June 30 (E + F1e)			10,054,050.54	8,357,915.54	-16.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,054,050.54	8,357,915.54	-16.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,837,373.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	149,045.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,222,407.48		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	206,068.08		
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	546,700.00		
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			17,961,594.22		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	7,650,000.00		
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			7,650,000.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			10,311,594.22		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	235,000.00	232,500.00	-1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,990,072.00	6,990,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,452.00	2,700.00	-21.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,228,524.00</b>	<b>7,225,200.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,228,524.00</b>	<b>7,225,200.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	376.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,139.00	11,541.00	3.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			11,515.00	11,541.00	0.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	583.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	166,610.00	165,969.00	-0.4%
Clerical, Technical and Office Salaries		2400	74,369.00	73,347.00	-1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			241,562.00	239,316.00	-0.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	951.00	953.00	0.2%
PERS		3201-3202	27,581.00	27,324.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	18,651.00	18,478.00	-0.9%
Health and Welfare Benefits		3401-3402	5,544.00	6,894.00	24.4%
Unemployment Insurance		3501-3502	2,787.00	127.00	-95.4%
Workers' Compensation		3601-3602	2,028.00	2,259.00	11.4%
OPEB, Allocated		3701-3702	794.00	1,606.00	102.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,875.00	3,838.00	-1.0%
Other Employee Benefits		3901-3902	10,269.00	10,749.00	4.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			72,480.00	72,228.00	-0.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	97,000.00	122,100.00	25.9%
Noncapitalized Equipment		4400	117,177.00	177,000.00	51.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			214,177.00	299,100.00	39.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,900.00	4,900.00	-16.9%
Dues and Memberships		5300	1,700.00	1,200.00	-29.4%
Insurance		5400-5450	1,980,000.00	1,970,000.00	-0.5%
Operations and Housekeeping Services		5500	12,000.00	12,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,650.00	89,650.00	38.7%
Transfers of Direct Costs - Interfund		5750	52,000.00	97,000.00	86.5%
Professional/Consulting Services and Operating Expenditures		5800	6,239,795.00	6,124,000.00	-1.9%
Communications		5900	500.00	400.00	-20.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,356,545.00</b>	<b>8,299,150.00</b>	<b>-0.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>8,896,279.00</b>	<b>8,921,335.00</b>	<b>0.3%</b>

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



# Supplemental

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			14,101.31	14,101.31	14,101.31	14,101.31
a. Kindergarten	1,708.88	1,708.88				
b. Grades One through Three	5,109.47	5,109.47				
c. Grades Four through Six	4,591.81	4,591.81				
d. Grades Seven and Eight	2,689.56	2,689.56				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	1.59	1.59				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	475.13	475.13	475.13	475.13	475.13	475.13
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	18.27	18.27	18.27	18.27	18.27	18.27
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.26	0.26	0.26	0.26	0.26	0.26
3. TOTAL, ELEMENTARY	14,594.97	14,594.97	14,594.97	14,594.97	14,594.97	14,594.97
<b>HIGH SCHOOL</b>						
4. General Education			12,914.68	12,914.68	12,914.68	12,914.68
a. Grades Nine through Twelve	12,397.90	12,397.90				
b. Continuation Education	453.29	453.29				
c. Opportunity Schools and Full-Day Opportunity Classes	48.99	48.99				
d. Home and Hospital	14.50	14.50				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	676.91	676.91	676.91	676.91	676.91	676.91
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	35.93	35.93	35.93	35.93	35.93	35.93
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	5.90	5.90	5.90	5.90	5.90	5.90
6. TOTAL, HIGH SCHOOL	13,633.42	13,633.42	13,633.42	13,633.42	13,633.42	13,633.42
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	32.87	32.87	32.87	32.87	32.87	32.87
b. High School	527.12	527.12	527.12	527.12	527.12	527.12
8. Special Education						
a. Special Day Class - Elementary	6.58	6.58	6.58	6.58	6.58	6.58
b. Special Day Class - High School	27.80	27.80	27.80	27.80	27.80	27.80
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	594.37	594.37	594.37	594.37	594.37	594.37
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	28,822.76	28,822.76	28,822.76	28,822.76	28,822.76	28,822.76
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	28,822.76	28,822.76	28,822.76	28,822.76	28,822.76	28,822.76
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
A. BEGINNING CASH	Object	Beginning Balances (Ref. Only)							
	JUNE	18,112,492.00	12,091,261.00	54,000,267.00	61,758,004.00	62,078,125.00	55,258,613.00	90,148,775.00	75,894,233.00
B. RECEIPTS	Revenue Limit Sources	4,795,630.00	4,795,630.00	15,236,424.00	8,632,135.00	8,632,135.00	15,236,424.00	8,632,135.00	6,320,641.00
	Principal Apportionment	0.00	0.00	0.00	0.00	0.00	23,043,736.00	(4,650,532.00)	0.00
	Property Taxes	0.00	0.00	(48,816.00)	0.00	(38,203.00)	(38,203.00)	1,448,821.00	(5,518.00)
	Miscellaneous Funds	4,572.00	4,794.00	2,357,297.00	313,038.00	55,899.00	2,068,929.00	2,767,465.00	431,104.00
	Federal Revenue	668,508.00	870,963.00	6,013,622.00	4,684,547.00	3,960,053.00	3,262,926.00	7,126,445.00	2,848,102.00
	Other State Revenue	5,137.00	903.00	550,379.00	385,342.00	435,541.00	11,108.00	825,761.00	436,163.00
	Other Local Revenue	0.00	0.00	0.00	0.00	731,806.00	175,210.00	0.00	0.00
	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Sources	5,473,847.00	5,672,290.00	24,108,906.00	14,015,062.00	13,777,231.00	43,760,130.00	16,150,095.00	10,030,492.00
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Certificated Salaries	4,020,289.00	10,266,100.00	10,542,216.00	11,111,966.00	11,108,787.00	537,859.00	21,583,549.00	11,092,065.00
	Classified Salaries	1,908,471.00	3,066,658.00	4,101,424.00	3,372,199.00	3,541,803.00	457,131.00	6,815,579.00	3,457,000.00
	Employee Benefits	958,033.00	2,735,060.00	2,881,301.00	2,911,384.00	2,919,158.00	145,193.00	5,953,569.00	2,920,561.00
	Books and Supplies	46,241.00	584,445.00	694,816.00	582,952.00	580,207.00	377,398.00	491,018.00	425,222.00
	Services	310,112.00	995,373.00	1,043,465.00	993,639.00	1,346,123.00	1,068,775.00	949,564.00	909,212.00
	Capital Outlay	41.00	13,599.00	2,148.00	69.00	94,671.00	34,779.00	0.00	138.00
	Other Outgo	(7,548.00)	358,899.00	0.00	161,615.00	594,712.00	303,251.00	834,908.00	357,612.00
	Interfund Transfers Out	0.00	0.00	0.00	15,217.00	0.00	0.00	5,034.00	0.00
	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	7,235,639.00	18,020,134.00	19,265,370.00	19,149,041.00	20,185,461.00	2,924,386.00	36,633,221.00	19,161,810.00
D. BALANCE SHEET TRANSACTIONS									
Assets	Cash Not in Treasury								
	Accounts Receivable	32,447,110.00	51,629,161.00	5,953,228.00	2,218,396.00	961,573.00	102,802.00	1,606.00	(69,652.00)
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	SUBTOTAL ASSETS	32,447,110.00	51,629,161.00	5,953,228.00	2,218,396.00	961,573.00	102,802.00	1,606.00	(69,652.00)
	Liabilities								
	Accounts Payable	36,706,549.00	(2,627,689.00)	3,039,027.00	(3,235,704.00)	1,372,855.00	6,048,384.00	(6,226,978.00)	835,461.00
	Due To Other Funds								
Liabilities	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Revenues	36,706,549.00	(2,627,689.00)	3,039,027.00	(3,235,704.00)	1,372,855.00	6,048,384.00	(6,226,978.00)	835,461.00
	SUBTOTAL LIABILITIES	36,706,549.00	(2,627,689.00)	3,039,027.00	(3,235,704.00)	1,372,855.00	6,048,384.00	(6,226,978.00)	835,461.00
	Nonoperating								
	Suspense Clearing	0.00							
	TOTAL BALANCE SHEET TRANSACTIONS	(4,259,439.00)	54,256,850.00	2,914,201.00	5,454,100.00	(411,282.00)	(5,945,582.00)	6,228,584.00	(905,113.00)
E. NET INCREASE/DECREASE									
(B - C + D)		(6,021,231.00)	41,909,006.00	7,757,737.00	320,121.00	(6,819,512.00)	34,890,162.00	(14,254,542.00)	(10,036,431.00)
	F. ENDING CASH (A + E)	12,091,261.00	54,000,267.00	61,758,004.00	62,078,125.00	55,258,613.00	90,148,775.00	75,894,233.00	65,857,802.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

July 1 Budget (Single Adoption)  
2013-14 Budget  
Cashflow Worksheet - Budget Year (1)

ESTIMATES THROUGH THE MONTH OF	Object	Month					Adjustments	TOTAL	BUDGET
		March	April	May	June	Accruals			
<b>A. BEGINNING CASH</b>	JUNE	65,857,802.00	62,747,521.00	51,573,042.00	50,099,463.00				
<b>B. RECEIPTS</b>									
Revenue Limit Sources	8010-8019	10,795,671.00	2,771,874.00	1,285,229.00	6,604,290.00	28,591,549.00		122,329,767.00	122,329,767.00
Principal Apportionment	8020-8079	0.00	0.00	16,759,081.00	0.00	834,436.00		35,986,721.00	35,986,721.00
Property Taxes	8080-8099	(16,979.00)	(42,448.00)	770,042.00	778,532.00	(117,583.00)		2,689,645.00	2,689,645.00
Miscellaneous Funds	8100-8299	2,862,905.00	195,331.00	0.00	723,192.00	8,460,578.00		20,245,104.00	20,245,104.00
Federal Revenue	8300-8599	3,199,529.00	3,352,309.00	329,646.00	85,654.00	10,769,627.00		47,171,931.00	47,171,931.00
Other State Revenue	8600-8799	370,230.00	413,686.00	437,257.00	489,306.00	2,039,716.00		6,380,529.00	6,380,529.00
Other Local Revenue	8910-8929	1,262.00	0.00	0.00	399,127.00	0.00		1,307,405.00	1,307,405.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources		17,212,618.00	6,690,752.00	19,581,255.00	9,060,101.00	50,578,323.00	0.00	236,111,102.00	236,111,102.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	11,358,739.00	11,001,886.00	11,736,174.00	11,015,627.00	9,465,170.00		134,840,427.00	134,840,427.00
Classified Salaries	2000-2999	3,398,020.00	3,458,440.00	3,432,714.00	3,439,980.00	1,717,926.00		42,167,345.00	42,167,345.00
Employee Benefits	3000-3999	2,964,023.00	2,976,791.00	2,996,045.00	3,038,137.00	709,212.00		34,108,467.00	34,108,467.00
Books and Supplies	4000-4999	490,274.00	469,774.00	689,712.00	528,585.00	2,639,450.00		8,600,094.00	8,600,094.00
Services	5000-5999	2,492,706.00	1,151,241.00	1,532,546.00	1,880,763.00	11,041,450.00		25,714,969.00	25,714,969.00
Capital Outlay	6000-6599	2,077.00	223.00	1,181.00	940.00	60,834.00		210,700.00	210,700.00
Other Outgo	7000-7499	516,281.00	508,397.00	586,456.00	686,940.00	(222,432.00)		4,679,091.00	4,679,091.00
Interfund Transfers Out	7600-7629	0.00	0.00	1,121,507.00	867,906.00	0.00		2,009,664.00	2,009,664.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		21,222,120.00	19,566,752.00	22,096,335.00	21,458,878.00	25,411,610.00	0.00	252,330,757.00	252,330,757.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	9,090.00	(18,314.00)	897,160.00	(35,721,789.00)	0.00		58,410,371.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
<b>SUBTOTAL ASSETS</b>		9,090.00	(18,314.00)	897,160.00	(35,721,789.00)	0.00	0.00	58,410,371.00	
<b>Liabilities</b>									
Accounts Payable	9500-9599	(890,131.00)	(1,719,835.00)	(144,341.00)	(2,737,758.00)	0.00		30,419,840.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUBTOTAL LIABILITIES</b>		(890,131.00)	(1,719,835.00)	(144,341.00)	(2,737,758.00)	0.00	0.00	30,419,840.00	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		899,221.00	1,701,521.00	1,041,501.00	(32,984,031.00)	0.00	0.00	27,990,531.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(3,110,281.00)	(11,174,479.00)	(1,473,579.00)	(45,382,808.00)	25,166,713.00	0.00	11,770,876.00	(16,219,655.00)
<b>F. ENDING CASH (A + E)</b>		62,747,521.00	51,573,042.00	50,099,463.00	4,716,655.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								29,883,368.00	

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
	JUNE									
A. BEGINNING CASH			4,716,655.00	261,942.00	34,476,555.00	41,603,788.00	40,739,796.00	33,506,152.00	69,311,834.00	53,310,575.00
B. RECEIPTS										
Revenue Limit Sources	8010-8019		4,795,630.00	4,795,630.00	15,236,424.00	8,632,135.00	8,632,135.00	15,236,424.00	8,632,135.00	6,320,641.00
Principal Apportionment	8020-8079		0.00	0.00	0.00	0.00	0.00	23,043,736.00	(4,650,532.00)	0.00
Property Taxes	8080-8099		0.00	0.00	(48,816.00)	0.00	(38,203.00)	(38,203.00)	1,448,821.00	(5,518.00)
Miscellaneous Funds	8100-8299		4,572.00	4,794.00	2,357,297.00	313,038.00	55,899.00	2,068,929.00	2,767,465.00	431,104.00
Federal Revenue	8300-8599		668,508.00	870,963.00	6,013,622.00	4,684,547.00	3,960,053.00	3,262,926.00	7,126,445.00	2,848,102.00
Other State Revenue	8600-8799		5,137.00	903.00	550,379.00	385,342.00	435,541.00	11,108.00	825,761.00	436,163.00
Other Local Revenue	8800-8799		0.00	0.00	0.00	0.00	599,223.00	143,467.00	0.00	0.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,473,847.00	5,672,290.00	24,108,906.00	14,015,062.00	13,644,648.00	43,728,387.00	16,150,095.00	10,030,492.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,126,426.00	10,537,128.00	10,820,534.00	11,405,325.00	11,402,062.00	552,057.00	22,153,361.00	11,384,899.00
Classified Salaries	2000-2999		1,916,316.00	3,079,264.00	4,118,284.00	3,386,062.00	3,556,363.00	459,010.00	6,843,596.00	3,471,210.00
Employee Benefits	3000-3999		970,473.00	2,770,574.00	2,918,714.00	2,949,188.00	2,957,063.00	147,079.00	6,030,877.00	2,958,484.00
Books and Supplies	4000-4999		46,241.00	584,445.00	694,816.00	582,952.00	580,207.00	377,398.00	491,018.00	425,222.00
Services	5000-5999		310,112.00	995,373.00	1,043,465.00	993,639.00	1,346,123.00	1,068,775.00	949,564.00	909,212.00
Capital Outlay	6000-6599		41.00	13,599.00	2,148.00	69.00	94,671.00	34,779.00	0.00	138.00
Other Outgo	7000-7499		(7,966.00)	378,752.00	0.00	170,555.00	627,609.00	320,026.00	881,092.00	377,394.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	15,192.00	0.00	0.00	5,026.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,361,643.00	18,359,135.00	19,597,961.00	19,502,982.00	20,564,098.00	2,959,124.00	37,354,534.00	19,526,559.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	50,578,324.00	28,096,388.00	44,706,383.00	5,154,980.00	1,920,939.00	832,639.00	89,017.00	1,391.00	(60,312.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		50,578,324.00	28,096,388.00	44,706,383.00	5,154,980.00	1,920,939.00	832,639.00	89,017.00	1,391.00	(60,312.00)
Liabilities										
Accounts Payable	9500-9599	25,411,618.00	30,663,305.00	(2,195,075.00)	2,538,692.00	(2,702,989.00)	1,146,833.00	5,052,598.00	(5,201,789.00)	697,913.00
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		25,411,618.00	30,663,305.00	(2,195,075.00)	2,538,692.00	(2,702,989.00)	1,146,833.00	5,052,598.00	(5,201,789.00)	697,913.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		25,166,706.00	(2,566,917.00)	46,901,458.00	2,616,288.00	4,623,928.00	(314,194.00)	(4,963,581.00)	5,203,180.00	(758,225.00)
E. NET INCREASE/DECREASE (B - C + D)			(4,454,713.00)	34,214,613.00	7,127,233.00	(863,992.00)	(7,233,644.00)	35,805,682.00	(16,001,259.00)	(10,254,292.00)
F. ENDING CASH (A + E)			261,942.00	34,476,555.00	41,603,788.00	40,739,796.00	33,506,152.00	69,311,834.00	53,310,575.00	43,056,283.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	ESTIMATES THROUGH THE MONTH OF	2013-14 Budget					Adjustments	TOTAL	BUDGET
			March	April	May	June	Accruals			
A. BEGINNING CASH	JUNE		43,056,283.00	39,417,118.00	27,590,503.00	25,579,388.00				
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		10,795,671.00	2,771,874.00	1,285,229.00	6,604,290.00	28,591,549.00		122,329,767.00	122,329,767.00
Property Taxes	8020-8079		0.00	0.00	16,759,081.00	0.00	834,436.00		35,986,721.00	35,986,721.00
Miscellaneous Funds	8080-8099		(16,979.00)	(42,448.00)	770,042.00	778,532.00	(117,583.00)		2,689,645.00	2,689,645.00
Federal Revenue	8100-8299		2,862,905.00	195,331.00	0.00	723,192.00	8,460,578.00		20,245,104.00	20,245,104.00
Other State Revenue	8300-8599		3,199,529.00	3,352,309.00	329,646.00	85,654.00	10,769,627.00		47,171,931.00	47,171,931.00
Other Local Revenue	8600-8799		370,230.00	413,686.00	437,257.00	469,306.00	2,039,716.00		6,380,529.00	6,380,529.00
Interfund Transfers In	8910-8929		1,034.00	0.00	0.00	326,816.00	0.00		1,070,540.00	1,070,540.00
All Other Financing Sources	8930-8979		17,212,390.00	6,690,752.00	19,581,255.00	8,987,790.00	50,578,323.00	0.00	235,874,237.00	235,874,237.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,658,613.00	11,292,338.00	12,046,013.00	11,306,443.00	9,715,053.00		138,400,252.00	138,400,252.00
Classified Salaries	2000-2999		3,411,988.00	3,472,656.00	3,446,825.00	3,454,121.00	1,724,990.00		42,340,685.00	42,340,685.00
Employee Benefits	3000-3999		3,002,511.00	3,015,445.00	3,034,948.00	3,077,587.00	718,424.00		34,551,367.00	34,551,367.00
Books and Supplies	4000-4999		490,274.00	469,774.00	689,772.00	528,585.00	2,639,450.00		8,600,094.00	8,600,094.00
Services	5000-5999		2,492,706.00	1,151,241.00	1,532,546.00	1,880,763.00	11,041,450.00		25,714,969.00	25,714,969.00
Capital Outlay	6000-6599		2,077.00	223.00	1,181.00	940.00	60,834.00		210,700.00	210,700.00
Interfund Transfers Out	7000-7499		544,840.00	536,519.00	618,896.00	724,939.00	(234,736.00)		4,937,920.00	4,937,920.00
All Other Financing Uses	7600-7629		0.00	0.00	1,119,690.00	866,499.00	0.00		2,006,407.00	2,006,407.00
TOTAL DISBURSEMENTS	7630-7699		21,603,009.00	19,938,196.00	22,489,811.00	21,839,877.00	25,665,465.00	0.00	256,762,394.00	256,762,394.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		7,872.00	(15,858.00)	776,863.00	(30,931,977.00)			50,578,325.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
SUBTOTAL ASSETS			7,872.00	(15,858.00)	776,863.00	(30,931,977.00)	0.00	0.00	50,578,325.00	
Liabilities										
Accounts Payable	9500-9599		(743,582.00)	(1,436,687.00)	(120,578.00)	(2,287,022.00)			25,411,619.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Deferred Revenues	9650		0.00	0.00	0.00	0.00			0.00	
SUBTOTAL LIABILITIES			(743,582.00)	(1,436,687.00)	(120,578.00)	(2,287,022.00)	0.00	0.00	25,411,619.00	
Nonoperating									0.00	
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET TRANSACTIONS			751,454.00	1,420,829.00	897,441.00	(28,644,955.00)	0.00	0.00	25,166,706.00	
E. NET INCREASE/DECREASE			(3,639,165.00)	(11,826,615.00)	(2,011,115.00)	(41,497,042.00)	24,912,858.00	0.00	4,278,549.00	(20,888,157.00)
(B - C + D)			39,417,118.00	27,590,503.00	25,579,388.00	(15,917,654.00)				
F. ENDING CASH (A + E)									8,995,204.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



July 1 Budget (Single Adoption)  
2012-13 Estimated Actuals  
Schedule of Long-Term Liabilities

Modesto City Schools  
Stanislaus County

50 40717 0000000  
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	116,625,325.00	0.00	116,625,325.00	6,319,878.00	7,790,000.00	115,155,203.00	8,210,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	2,930,000.00	0.00	2,930,000.00	0.00	2,930,000.00	0.00	0.00
Capital Leases Payable	2,527,942.00	0.00	2,527,942.00	2,440,000.00	862,405.00	4,105,537.00	1,395,159.00
Lease Revenue Bonds Payable	16,420,000.00	0.00	16,420,000.00	0.00	0.00	16,420,000.00	0.00
Other General Long-Term Debt	2,664,333.00	0.00	2,664,333.00	0.00	576,936.00	2,087,397.00	1,190,239.00
Net OPEB Obligation	6,398,507.00	0.00	6,398,507.00	3,862,683.00	1,211,471.00	9,049,719.00	1,336,442.00
Compensated Absences Payable	723,004.00	1.00	723,005.00	0.00	0.00	723,005.00	723,005.00
Governmental activities long-term liabilities	148,289,111.00	1.00	148,289,112.00	12,622,561.00	13,370,812.00	147,540,861.00	12,854,845.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	150,971,986.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		0.00	0.00%	0.00	0.00%	0.00
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		28,822.76	0.00%	28,822.76	0.00%	28,822.76
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		0.00	0.00%	0.00	0.00%	0.00
e. Other Revenue Limit (Form RL, lines 6 thru 14)		207,746,579.13	0.00%	207,746,579.13	0.00%	207,746,579.13
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		207,746,579.13	0.00%	207,746,579.13	0.00%	207,746,579.13
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)		161,477,261.03	0.00%	161,477,261.03	0.00%	161,477,261.03
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(6,920,019.00)	0.00%	(6,920,019.00)	0.00%	(6,920,019.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(3,585,255.00)	0.00%	(3,585,255.00)	0.00%	(3,585,255.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		150,971,987.03	0.00%	150,971,987.03	0.00%	150,971,987.03
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	23,495,368.00	0.00%	23,495,368.00	0.00%	23,495,368.00
4. Other Local Revenues	8600-8799	4,018,769.00	0.00%	4,018,769.00	0.00%	4,018,769.00
5. Other Financing Sources						
a. Transfers In	8900-8929	683,530.00	-34.65%	446,665.00	0.00%	446,665.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(25,003,035.00)	1.90%	(25,478,592.00)	0.00%	(25,478,592.00)
6. Total (Sum lines A1l thru A5)		154,166,619.03	-0.46%	153,454,197.03	0.00%	153,454,197.03
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				103,691,139.00		107,061,643.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,370,504.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,691,139.00	3.25%	107,061,643.00	0.00%	107,061,643.00
2. Classified Salaries						
a. Base Salaries				25,132,623.00		25,270,607.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				137,984.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,132,623.00	0.55%	25,270,607.00	0.00%	25,270,607.00
3. Employee Benefits	3000-3999	23,160,943.00	1.78%	23,574,214.00	0.00%	23,574,214.00
4. Books and Supplies	4000-4999	3,110,874.00	0.00%	3,110,874.00	0.00%	3,110,874.00
5. Services and Other Operating Expenditures	5000-5999	13,767,177.00	0.00%	13,767,177.00	0.00%	13,767,177.00
6. Capital Outlay	6000-6999	38,500.00	0.00%	38,500.00	0.00%	38,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	388,115.00	1.24%	392,920.00	1.67%	399,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,925,641.00)	-13.19%	(1,671,617.00)	0.00%	(1,671,617.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,927,094.00	-0.17%	1,923,837.00	0.00%	1,923,837.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		169,290,824.00	2.47%	173,468,155.00	0.00%	173,474,704.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(15,124,204.97)		(20,013,957.97)		(20,020,506.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		66,183,238.50		51,059,033.53		31,045,075.56
2. Ending Fund Balance (Sum lines C and D1)		51,059,033.53		31,045,075.56		11,024,568.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	525,000.00		525,000.00		525,000.00
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	25,105,191.00		21,343,340.00		21,898,591.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,569,923.00		7,702,872.00		7,703,068.00
2. Unassigned/Unappropriated	9790	17,858,918.50		1,473,863.56	Negative: revise assignments	(19,102,090.41)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,059,032.50		31,045,075.56		11,024,568.59

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,569,923.00		7,702,872.00		7,703,068.00
c. Unassigned/Unappropriated	9790	17,858,918.50		1,473,863.56		(19,102,090.41)
(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)		25,428,841.50		9,176,735.56		(11,399,022.41)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Elimination of negotiated 2009/10 and 2010/11 furlough and salary reduction agreements with certificated and management unit members by July 1, 2014.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	10,034,147.00	0.00%	10,034,147.00	0.00%	10,034,147.00
2. Federal Revenues	8100-8299	20,245,104.00	0.00%	20,245,104.00	0.00%	20,245,104.00
3. Other State Revenues	8300-8599	23,676,563.00	0.00%	23,676,563.00	0.00%	23,676,563.00
4. Other Local Revenues	8600-8799	2,361,760.00	0.00%	2,361,660.00	0.00%	2,361,660.00
5. Other Financing Sources						
a. Transfers In	8900-8929	623,875.00	0.00%	623,875.00	0.00%	623,875.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	25,003,035.00	-0.13%	24,970,271.00	0.00%	24,970,271.00
6. Total (Sum lines A1 thru A5)		81,944,484.00	-0.04%	81,911,620.00	0.00%	81,911,620.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,149,288.00		31,338,609.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				189,321.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,149,288.00	0.61%	31,338,609.00	0.00%	31,338,609.00
2. Classified Salaries						
a. Base Salaries				17,034,722.00		17,070,078.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				35,356.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,034,722.00	0.21%	17,070,078.00	0.00%	17,070,078.00
3. Employee Benefits	3000-3999	10,947,524.00	0.27%	10,977,153.00	0.00%	10,977,153.00
4. Books and Supplies	4000-4999	5,489,220.00	0.00%	5,489,220.00	0.00%	5,489,220.00
5. Services and Other Operating Expenditures	5000-5999	11,947,792.00	0.00%	11,947,792.00	0.00%	11,947,792.00
6. Capital Outlay	6000-6999	172,200.00	0.00%	172,200.00	0.00%	172,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,295,000.00	0.00%	5,295,000.00	0.00%	5,295,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	921,617.00	0.00%	921,617.00	0.00%	921,617.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	82,570.00	0.00%	82,570.00	0.00%	82,570.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,039,933.00	0.31%	83,294,239.00	0.00%	83,294,239.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,095,449.00)		(1,382,619.00)		(1,382,619.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,186,381.11		10,090,932.11		8,708,313.11
2. Ending Fund Balance (Sum lines C and D1)		10,090,932.11		8,708,313.11		7,325,694.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,090,932.11		8,708,313.11		7,355,694.11
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		(30,000.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,090,932.11		8,708,313.11		7,325,694.11

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Elimination of negotiated 2009/10 and 2010/11 salary reduction agreements with certificated and management unit members by July 1, 2014.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	161,006,133.00	0.00%	161,006,134.03	0.00%	161,006,134.03
2. Federal Revenues	8100-8299	20,245,104.00	0.00%	20,245,104.00	0.00%	20,245,104.00
3. Other State Revenues	8300-8599	47,171,931.00	0.00%	47,171,931.00	0.00%	47,171,931.00
4. Other Local Revenues	8600-8799	6,380,529.00	0.00%	6,380,429.00	0.00%	6,380,429.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,307,405.00	-18.12%	1,070,540.00	0.00%	1,070,540.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(508,321.00)	0.00%	(508,321.00)
6. Total (Sum lines A1 thru A5)		236,111,103.03	-0.32%	235,365,817.03	0.00%	235,365,817.03
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				134,840,427.00		138,400,252.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,559,825.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,840,427.00	2.64%	138,400,252.00	0.00%	138,400,252.00
2. Classified Salaries						
a. Base Salaries				42,167,345.00		42,340,685.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				173,340.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,167,345.00	0.41%	42,340,685.00	0.00%	42,340,685.00
3. Employee Benefits	3000-3999	34,108,467.00	1.30%	34,551,367.00	0.00%	34,551,367.00
4. Books and Supplies	4000-4999	8,600,094.00	0.00%	8,600,094.00	0.00%	8,600,094.00
5. Services and Other Operating Expenditures	5000-5999	25,714,969.00	0.00%	25,714,969.00	0.00%	25,714,969.00
6. Capital Outlay	6000-6999	210,700.00	0.00%	210,700.00	0.00%	210,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,683,115.00	0.08%	5,687,920.00	0.12%	5,694,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,004,024.00)	-25.30%	(750,000.00)	0.00%	(750,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,009,664.00	-0.16%	2,006,407.00	0.00%	2,006,407.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		252,330,757.00	1.76%	256,762,394.00	0.00%	256,768,943.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(16,219,653.97)		(21,396,576.97)		(21,403,125.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		77,369,619.61		61,149,965.64		39,753,388.67
2. Ending Fund Balance (Sum lines C and D1)		61,149,965.64		39,753,388.67		18,350,262.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	525,000.00		525,000.00		525,000.00
b. Restricted	9740	10,090,932.11		8,708,313.11		7,355,694.11
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	25,105,191.00		21,343,340.00		21,898,591.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,569,923.00		7,702,872.00		7,703,068.00
2. Unassigned/Unappropriated	9790	17,858,918.50		1,473,863.56		(19,132,090.41)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		61,149,964.61		39,753,388.67		18,350,262.70

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,569,923.00		7,702,872.00		7,703,068.00
c. Unassigned/Unappropriated	9790	17,858,918.50		1,473,863.56		(19,102,090.41)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		25,428,841.50		9,176,735.56		(11,399,022.41)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.08%		3.57%		-4.44%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>MODESTO CITY SCHOOLS SELPA</b>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
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)						
		28,228.39		28,228.39		28,228.39
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		252,330,757.00		256,762,394.00		256,768,943.00
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)		252,330,757.00		256,762,394.00		256,768,943.00
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)		7,569,922.71		7,702,871.82		7,703,068.29
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,569,922.71		7,702,871.82		7,703,068.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,219.21	6,421.21
2. Inflation Increase	0041	202.00	101.00
3. All Other Adjustments	0042, 0525	22.11	22.46
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,443.32	6,544.67
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,443.32	6,544.67
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	14,634.42	14,634.42
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	94,294,251.07	95,777,449.54
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	94,294,251.07	95,777,449.54
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	73,293,035.47	74,445,895.98
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,056,487.00	(6,619.00)
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	205,049.00	207,453.00
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)	---	851,438.00	(214,072.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	74,144,473.47	74,231,823.98



Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	10,819,623.00	10,819,623.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	2,627,474.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	13,447,097.00	10,819,623.00
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	60,697,376.47	63,412,200.98
b. Less: Education Protection Account (Object 8012)	0736	14,828,894.70	12,174,019.13
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	45,868,481.77	51,238,181.85
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	197,555.00	200,652.00
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)	---	(197,555.00)	(200,652.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	45,670,926.77	51,037,529.85
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	45,670,926.77	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	600,000.00	600,000.00
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	19,600.00	19,600.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	7,505.14	7,748.14
2. Inflation Increase	0041	243.00	121.00
3. All Other Adjustments	0042, 0525	22.14	22.49
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,770.28	7,891.63
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,770.28	7,891.63
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	14,188.34	14,188.34
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	110,247,374.54	111,969,129.59
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	110,247,374.54	111,969,129.59
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	85,693,079.28	87,031,365.05
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	951,783.00	25,450.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	206,340.00	208,405.00
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)	---	745,443.00	(182,955.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	86,438,522.28	86,848,410.05

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	25,167,098.00	25,167,098.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	2,299,606.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	840,341.00	840,341.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	26,626,363.00	24,326,757.00
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	59,812,159.28	62,521,653.05
b. Less: Education Protection Account (Object 8012)	0736	17,287,704.46	14,243,139.25
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	42,524,454.82	48,278,513.80
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	3,351,245.00	3,403,434.00
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)	---	(3,351,245.00)	(3,403,434.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	39,173,209.82	44,875,079.80
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,173,209.82	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	1,000,000.00	1,000,000.00
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	19,600.00	19,600.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025		
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	0.00	0.00
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	0.00	0.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	28,822.76	28,822.76
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	0.00	0.00
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	204,541,625.61	207,746,579.13
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	204,541,625.61	207,746,579.13
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	158,986,114.75	161,477,261.03
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	2,008,270.00	18,831.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	411,389.00	415,858.00
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)	- - -	1,596,881.00	(397,027.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	160,582,995.75	161,080,234.03

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	35,986,721.00	35,986,721.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	4,927,080.00	
28. Less: Charter Schools In-lieu Taxes	0595	840,341.00	840,341.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	40,073,460.00	35,146,380.00
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	120,509,535.75	125,933,854.03
b. Less: Education Protection Account (Object 8012)	0736	32,116,599.15	26,417,158.38
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	88,392,936.60	99,516,695.65
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	3,548,800.00	3,604,086.00
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)	---	(3,548,800.00)	(3,604,086.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	84,844,136.60	95,912,609.65
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	84,844,136.60	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	1,600,000.00	1,600,000.00
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	39,200.00	39,200.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
01 GENERAL FUND								
Expenditure Detail	0.00	(626,491.00)	0.00	(995,518.00)				
Other Sources/Uses Detail					3,780,433.00	1,672,261.00		
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	2,490.00	0.00	9,339.00	0.00				
Other Sources/Uses Detail					0.00	244,964.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	537,070.00	0.00	353,818.00	0.00				
Other Sources/Uses Detail					18,570.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20,931.00	0.00	632,361.00	0.00				
Other Sources/Uses Detail					0.00	460,334.00		
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					242,391.00	450,950.00		
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	6,682.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	118.00	0.00						
Other Sources/Uses Detail					2,027.00	3,527.00		
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	1,000.00	0.00						
Other Sources/Uses Detail					0.00	94,743.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	6,200.00	0.00						
Other Sources/Uses Detail					1,011,300.00	2,873,136.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					745,194.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	52,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	626,491.00	(626,491.00)	995,518.00	(995,518.00)	5,799,915.00	5,799,915.00	0.00	0.00



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(404,796.00)	0.00	(1,004,024.00)				
Other Sources/Uses Detail					1,307,405.00	2,009,664.00		
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	2,050.00	0.00	9,766.00	0.00				
Other Sources/Uses Detail					0.00	236,865.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	462,673.00	0.00	364,258.00	0.00				
Other Sources/Uses Detail					18,570.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(156,927.00)	630,000.00	0.00				
Other Sources/Uses Detail					0.00	451,675.00		
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					242,794.00	445,165.00		
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	1,500.00		
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					1,348,300.00	543,057.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,857.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	97,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	561,723.00	(561,723.00)	1,004,024.00	(1,004,024.00)	3,687,926.00	3,687,926.00		