



Inspire • Educate • Challenge

FREMONT UNIFIED SCHOOL DISTRICT

2013/2014
Proposed Budget

Presented on
June 26, 2013

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Overview -----	1
Schools in Fremont Unified School District -----	2
Demographics -----	5
Mission Statement and Tenets -----	7
Budget Revision Requirement -----	9
Enrollment by Grade Level -----	10
Enrollment by School Site -----	11
Enrollment and Average Daily Attendance (ADA) -----	26
General Fund (Fund 01)	
General Fund -----	28
General Fund – 5 Year History -----	32
General Fund Summary by Major Category -----	34
Assumptions for Revenue Projections in the General Fund -----	38
Chart of General Fund Sources of Revenue -----	41
Revenue Limit and Cost of Living Adjustment (“COLA”) -----	42
Assumptions for Expenditure Projections in the General Fund -----	46
Chart of General Fund Expenditures (Uses of Funds) -----	48
Summary of Positions Funded by the General Fund -----	51
Unrestricted General Purpose Fund -----	56
Tier III Categorical Programs -----	62
Parcel Tax Fund (Measure K) -----	66
Special Education Program -----	68
Routine Restricted Maintenance Fund -----	72
Categorical Programs -----	74
Assumptions for Multi-Year Budget Projection (General Fund) -----	81
Multi-Year Budget Projection for General Fund -----	84

TABLE OF CONTENTS

Special Education Pass-Through Fund (Fund 10) -----	90
Adult Education Fund (Fund 11) -----	94
Child Development Fund (Fund 12) -----	98
Cafeteria Fund (Fund 13) -----	102
Deferred Maintenance Fund (Fund 14) -----	106
Building Fund (Fund 21) -----	110
Capital Facilities Fund (Fund 25) -----	114
State School Building Lease-Purchase Fund (Fund 30) -----	118
County Schools Facilities Fund (Fund 35) -----	122
Special Reserve Fund for Capital Outlay Projects (Fund 40) -----	126
Self-Insurance Fund (Fund 67) -----	130
Summary of All Funds -----	134
Appendix A – Commonly Used Acronyms	
Appendix B – State Reporting Format, Standardized Accounting Code Structure	

OVERVIEW

The Fremont Unified School District (the “District”) was established in 1964, and provides educational services to the residents of the incorporated areas of the City of Fremont (“Fremont”). Located on the southeast side of the San Francisco Bay, Fremont is a city of over 214,000 people with an area of 90-square miles, making it the fourth most populous city in the Bay Area and California's 15th largest city. Fremont is located within Alameda County.

With its moderate climate and its proximity to major universities, shopping areas, recreation and cultural activities, employment centers, major airports, and the Bay Area Rapid Transit (BART) system, Fremont captures metropolitan living at its best.

The District operates 28 elementary schools (K-6), five junior high schools (7-8), and five comprehensive high schools (9-12). The District’s other facilities also include a preschool, a continuation high school, a charter school, and an adult education school. These schools and additional facilities comprise a total of approximately 2,900,000 square feet of building area. The District’s enrollment without the charter school for fiscal year 2012-13 was 33,192.

The District is governed by a five-member Board of Education. Each member is elected to a four-year term. Elections for positions to the Board are held every two years, alternating between two and three available positions. The management and policies of the District are administered by a Superintendent appointed by the Board who is responsible for day-to-day District operations as well as the supervision of the District’s other key personnel

Board of Education

Larry Sweeney, President

larry4sb@aol.com

Lara Calvert-York, Vice President

lara@larayork.com

Desrie Campbell, Clerk

deisds@aol.com

Ann Crosbie, Member

ann@crosbie4kids.com

Lily Mei, Member

lily@lilymei.org

Rosemond Ho, Student Board Member

Administration

James Morris, Ed.D., Superintendent

jmorris@fremont.k12.ca.us

Deborah Sims, Ed.D., Assistant Superintendent, Curriculum and Instruction

dsims@fremont.k12.ca.us

Robert Lee, Assistant Superintendent, Human Resources

ree@fremont.k12.ca.us

Raul A. Parungao, Assistant Superintendent, Business Services

rparungao@fremont.k12.ca.us

SCHOOLS IN FREMONT UNIFIED SCHOOL DISTRICT

American High School Attendance Area

Ardenwood Elementary (K-6)
33955 Emilia Lane
Fremont, CA 94555
Principal: Paula Rugg
Phone: (510) 794-0392
Enrollment: 908

Brookvale Elementary (K-6)
3400 Nicolet Avenue
Fremont, CA 94536
Principal: Cindy Hicks-Rodriguez
Phone: (510) 797-5940
Enrollment: 582

Forest Park Elementary (K-6)
34400 Maybird Circle
Fremont, CA 94555
Principal: Vivian Martin
Phone: (510) 713-0141
Enrollment: 979

Oliveira Elementary (K-6)
4180 Alder Avenue
Fremont, CA 94536
Principal: Linda Anderson
Phone: (510) 797-1135
Enrollment: 662

Patterson Elementary (K-6)
35521 Cabrillo Drive
Fremont, CA 94536
Principal: Marlene C. Davis
Phone: (510) 793-0420
Enrollment: 605

Warwick Elementary (K-6)
3375 Warwick Road
Fremont, CA 94555
Principal: Vivienne Paratore
Phone: (510) 793-8660
Enrollment: 836

Thornton Junior High (7-8)
4357 Thornton Avenue
Fremont, CA 94536
Principal: Phyllis Hamilton
Phone: (510) 793-9090
Enrollment: 1,036

American High (9-12)
36300 Fremont Boulevard
Fremont, CA 94536
Principal: Greg Bailey
Phone: (510) 796-1776
Enrollment: 1,951

Irvington High School Attendance Area

Harvey Green Elementary (K-6)
42875 Gatewood Street
Fremont, CA 94538
Principal: Kim Kelly
Phone: (510) 656-6438
Enrollment: 445

E. M. Grimmer Elementary (K-6)
43030 Newport Drive
Fremont, CA 94538
Principal: Judy Nye
Phone: (510) 656-1250
Enrollment: 379

O. N. Hirsch Elementary (K-6)
41399 Chapel Way
Fremont, CA 94538
Principal: Jennifer Casey
Phone: (510) 657-3537
Enrollment: 500

James Leitch Elementary (K-2)
47100 Fernald Street
Fremont, CA 94539
Principal: Mary Liu Lee
Phone: (510) 657-6100
Enrollment: 893

Warm Springs Elementary (K-6)
47370 Warm Springs Boulevard
Fremont, CA 94539
Principal: Scott Iwata
Phone: (510) 656-1611
Enrollment: 934

Fred E. Weibel Elementary (K-6)
45135 S. Grimmer Boulevard
Fremont, CA 94539
Principal: Julie Dana Forbes
Phone: (510) 651-6958
Enrollment: 759

John M. Horner Junior High (7-8)
41365 Chapel Way
Fremont, CA 94538
Principal: Steve Musto
Phone: (510) 656-4000
Enrollment: 1,017

Irvington High (9-12)
41800 Blacow Road
Fremont, CA 94538
Principal: Sarah Smoot
Phone: (510) 656-5711
Enrollment: 2,129

SCHOOLS IN FREMONT UNIFIED SCHOOL DISTRICT

Kennedy High School Attendance Area

Joseph Azevada Elementary (K-6)
39450 Royal Palm Drive
Fremont, CA 94538
Principal: Carole Diamond
Phone: (510) 657-3900
Enrollment: 504

John Blacow Elementary (K-6)
40404 Sundale Drive
Fremont, CA 94538
Principal: Angela Morariu
Phone: (510) 656-5121
Enrollment: 516

Brier Elementary (K-6)
39201 Sundale Drive
Fremont, CA 94538
Principal: Julie Williams
Phone: (510) 657-5023
Enrollment: 718

J. Haley Durham Elementary (K-6)
40292 Leslie Street
Fremont, CA 94538
Principal: Teresa Bonaccorsi
Phone: (510) 657-7080
Enrollment: 457

John G. Mattos Elementary (K-6)
37944 Farwell Drive
Fremont, CA 94536
Principal: Tammy Eglinton
Phone: (510) 793-1359
Enrollment: 581

Steven Millard Elementary (K-6)
5200 Valpey Park Drive
Fremont, CA 94538
Principal: Karen Robertson
Phone: (510) 657-0344
Enrollment: 573

G. M. Walters Junior High (7-8)
39600 Logan Drive
Fremont, CA 94538
Principal: Brian Weems
Phone: (510) 656-7211
Enrollment: 772

John F. Kennedy High (9-12)
39999 Blacow Road
Fremont, CA 94538
Principal: Thomas Hansen
Phone: (510) 657-4070
Enrollment: 1,413

Mission San Jose High School Attendance Area

Joshua Chadbourne Elementary (K-6)
801 Plymouth Avenue
Fremont, CA 94539
Principal: Anette Raichbart
Phone: (510) 656-2542
Enrollment: 802

John Gomes Elementary (K-6)
555 Lemos Lane
Fremont, CA 94539
Principal: Douglas V. Whipple
Phone: (510) 656-3414
Enrollment: 776

Mission San Jose Elementary (K-6)
43545 Bryant Street
Fremont, CA 94539
Principal: Chuck Graves
Phone: (510) 656-1200
Enrollment: 651

Mission Valley Elementary (K-6)
41700 Denise Street
Fremont, CA 94539
Principal: Genevieve Randolph
Phone: (510) 656-2000
Enrollment: 689

William Hopkins Junior High (7-8)
600 Driscoll Road
Fremont, CA 94539
Principal: Mary Miller
Phone: (510) 656-3500
Enrollment: 1,042

Mission San Jose High (9-12)
41717 Palm Avenue
Fremont, CA 94539
Principal: Sandra Prairie
Phone: (510) 657-3600
Enrollment: 2,223

SCHOOLS IN FREMONT UNIFIED SCHOOL DISTRICT

Washington High School Attendance Area

Cabrillo Elementary (K-6)
36700 San Pedro Drive
Fremont, CA 94536
Principal: Giselle Hudson
Phone: (510) 792-3232
Enrollment: 392

Glenmoor Elementary (K-6)
4620 Mattos Drive
Fremont, CA 94536
Principal: Brian Benevides
Phone: (510) 797-0740
Enrollment: 664

Tom Maloney Elementary (K-6)
38700 Logan Drive
Fremont, CA 94536
Principal: Sumi Okuda
Phone: (510) 797-1972
Enrollment: 601

Niles Elementary (K-6)
37141 Second Street
Fremont, CA 94536
Principal: Jim Hough
Phone: (510) 793-1141
Enrollment: 566

Parkmont Elementary (K-6)
2601 Parkside Drive
Fremont, CA 94536
Principal: Marianne Schmidt
Phone: (510) 793-7492
Enrollment: 891

Vallejo Mill Elementary (K-6)
38569 Canyon Heights Drive
Fremont, CA 94536
Principal: Marylou Ulloa
Phone: (510) 793-1441
Enrollment: 533

Centerville Junior High (7-8)
37720 Fremont Boulevard
Fremont, CA 94536
Principal: Sherry Strausbaugh
Phone: (510) 797-2072
Enrollment: 916

Washington High (9-12)
38442 Fremont Boulevard
Fremont, CA 94536
Principal: Linda Fernandez
Phone: (510) 505-7300
Enrollment: 1,899

Other Schools

Robertson High (Continuation)
4455 Seneca Park Avenue
Fremont, CA 94538
Principal: Salvador Herrera, Jr.
Phone: (510) 657-9155
Enrollment: 244

Vista Alternative
4455 Seneca Park Avenue
Fremont, CA 94538
Principal: Salvador Herrera Jr.
Phone: (510) 657-9155
Enrollment: 98

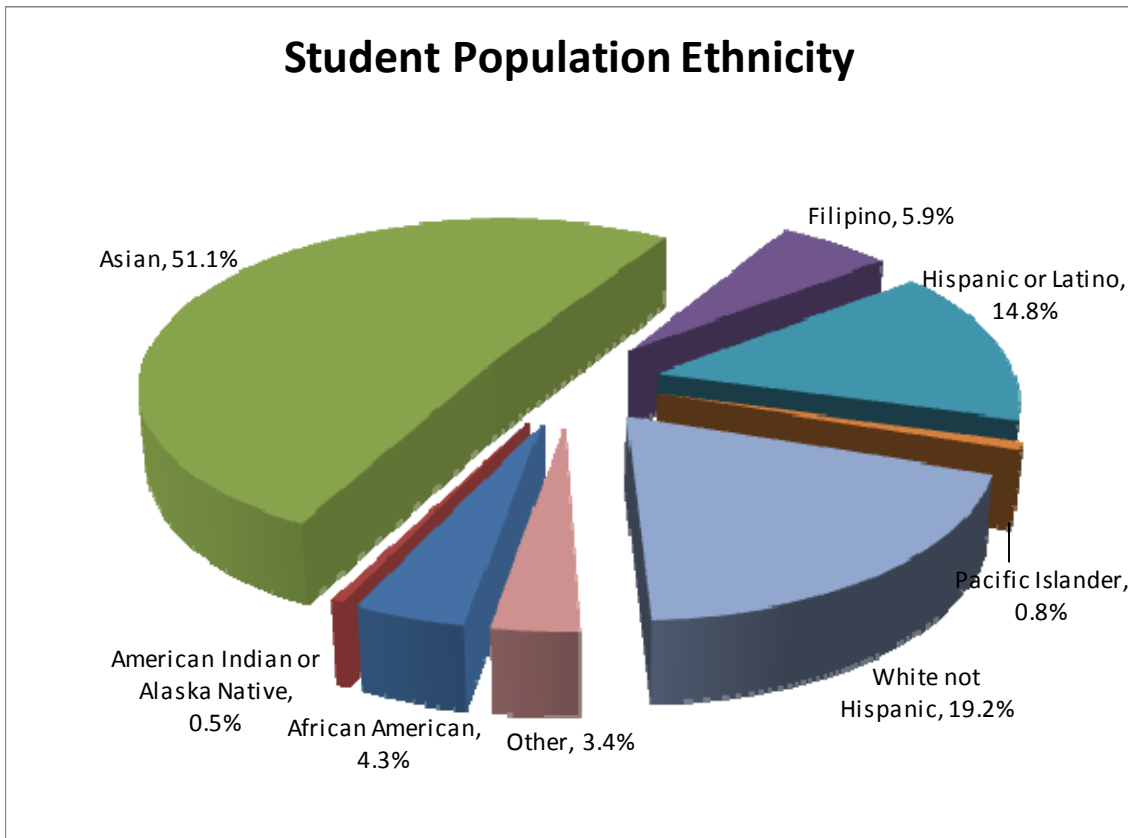
Glankler Preschool
39207 Sundale Drive
Fremont, CA 94538
Administrator: Anita Allardice
Phone: (510) 651-1190

Young Adult Program
4700 Calaveras Avenue
Fremont, CA 94568
Administrator: Judith Cameron
Phone: (510) 659-2542

Adult & Continuing Education
4700 Calaveras Avenue
Fremont, CA 94568
Principal: Steve Giudici
Phone: (510) 793-6465

DEMOGRAPHICS

Student Population Ethnicity	Percent
African American	4.3%
American Indian or Alaska Native	0.5%
Asian	51.1%
Filipino	5.9%
Hispanic or Latino	14.8%
Pacific Islander	0.8%
White not Hispanic	19.2%
Other	3.4%
Total	100.0%



DEMOGRAPHICS

School	English Language Learners	Free or Reduced Priced Meals Eligibility
American High	8.9%	20.2%
Ardenwood Elementary	16.6%	9.0%
Brier Elementary	40.0%	47.1%
Brookvale Elementary	22.7%	14.1%
Cabrillo Elementary	43.1%	53.6%
Centerville Junior High	12.3%	24.7%
E. M. Grimmer Elementary	55.7%	61.2%
Forest Park Elementary	15.4%	4.1%
Fred E. Weibel Elementary	16.2%	3.0%
G. M. Walters Junior High	17.1%	37.4%
Glenmoor Elementary	30.1%	33.1%
Harvey Green Elementary	24.7%	27.2%
Irvington High	8.4%	14.1%
J. Haley Durham Elementary	26.0%	31.1%
James Leitch Elementary	36.6%	4.7%
John Blacow Elementary	46.5%	44.8%
John F. Kennedy High	14.5%	28.5%
John G. Mattos Elementary	13.8%	10.8%
John Gomes Elementary	14.8%	2.1%
John M. Horner Junior High	9.6%	17.2%
Joseph Azevada Elementary	25.8%	30.0%
Joshua Chadbourne Elementary	16.2%	5.7%
Mission San Jose Elementary	14.3%	2.0%
Mission San Jose High	3.3%	3.9%
Mission Valley Elementary	19.7%	5.7%
Niles Elementary	15.0%	10.4%
O. N. Hirsch Elementary	29.2%	26.4%
Oliveira Elementary	29.6%	24.3%
Parkmont Elementary	15.6%	10.5%
Patterson Elementary	22.3%	28.1%
Robertson High	22.5%	38.9%
Steven Millard Elementary	23.0%	23.9%
Thornton Junior High	7.4%	20.6%
Tom Maloney Elementary	33.8%	29.3%
Vallejo Mill Elementary	28.5%	28.0%
Vista Alternative	4.1%	15.3%
Warm Springs Elementary	8.6%	6.2%
Warwick Elementary	20.8%	20.0%
Washington High	13.4%	18.2%
William Hopkins Junior High	2.7%	3.4%
Districtwide	17.3%	18.0%

MISSION STATEMENT AND TENETS

Mission Statement

Our mission is to provide equitable opportunities that educate, challenge, and inspire students of all ages, talents, and ability levels while preparing each with the skills required to adapt and succeed in an ever-changing world.

Tenets

1. Students of all ages are our #1 priority.
2. All students are entitled to experience an equitable, comprehensive, developmentally appropriate, and culturally supportive curriculum which is responsive to different learning styles.
3. All students regardless of school of attendance are entitled to an equitable, high quality education that challenges them and enables them to achieve their potential.
4. Schools are filled with meaningful, engaging activity that promotes learning and positive self-awareness.
5. Education must focus on the complete student, not just on academic skills development, but also on the creation of healthy bodies, responsible citizens, lifelong learners, dreamers and innovators.
6. Student success is dependent upon a partnership involving students, families, educators, other school personnel, the greater community, and all have an obligation to promote excellence in education.
7. Performance must be measured against standards of excellence in all areas of responsibility and achievement with accountability as a priority.
8. Our schools will provide an environment that is free from harassment and fear. Everyone in our educational community has the right to be treated with respect and courtesy regardless of differences.
9. Our facilities should be physically equitable, safe, aesthetically pleasing, and have adequate space to provide an environment conducive to teaching and learning.
10. Technology is a tool to enhance and expand learning for all students and is an integral part of the learning process.
11. Fiscal responsibility is an essential element of providing a solid education for generations to come. All decisions must be made in light of our educational priorities and our fiscal realities.

MISSION STATEMENT AND TENETS

12. We serve students in a climate of trust, where we support and recognize those who take risks in trying new strategies to improve student achievement.

13. We strive to motivate students and staff to reach their highest learning and teaching potential through recognition of their achievements.

14. All district employees, as important role models for our students and community, take pride in their profession, and take their responsibilities to our students seriously.

BUDGET ADOPTION REQUIREMENT

Education Code Section 42127 (a) states that:

On or before July 1 of each year, the governing board of each school district shall accomplish the following:

- *Hold a public hearing on the budget to be adopted for the subsequent fiscal year. The budget to be adopted shall be prepared in accordance with Section 42126. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection.*
- *Adopt a budget. Not later than five days after that adoption or by July 1, whichever occurs first, the governing board shall file that budget with the county superintendent of schools. That budget and supporting data shall be maintained and made available for public review.*

ENROLLMENT BY GRADE LEVEL

Grade Level	Actual Enrollment						Projected Enrollment		
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	155	251	250	250
K	2,419	2,455	2,617	2,601	2,476	2,553	2,532	2,469	2,469
1	2,342	2,534	2,577	2,649	2,725	2,662	2,695	2,692	2,618
2	2,501	2,346	2,510	2,564	2,676	2,740	2,700	2,712	2,721
3	2,337	2,526	2,380	2,500	2,568	2,728	2,766	2,773	2,759
Subtotal K-3	9,599	9,861	10,084	10,314	10,445	10,838	10,944	10,896	10,817
4	2,440	2,311	2,503	2,411	2,529	2,572	2,754	2,797	2,800
5	2,390	2,453	2,291	2,521	2,403	2,573	2,607	2,775	2,822
6	2,455	2,378	2,438	2,309	2,555	2,423	2,572	2,632	2,803
Subtotal 4-6	7,285	7,142	7,232	7,241	7,487	7,568	7,933	8,204	8,425
Subtotal Elementary	16,884	17,003	17,316	17,555	17,932	18,406	18,877	19,100	19,242
7	2,366	2,450	2,389	2,401	2,290	2,521	2,402	2,557	2,619
8	2,317	2,352	2,475	2,389	2,385	2,276	2,503	2,381	2,532
Subtotal 7-8	4,683	4,802	4,864	4,790	4,675	4,797	4,905	4,938	5,151
9	2,677	2,494	2,451	2,580	2,497	2,502	2,382	2,629	2,498
10	2,545	2,673	2,488	2,522	2,619	2,502	2,523	2,424	2,671
11	2,564	2,471	2,512	2,452	2,450	2,566	2,403	2,422	2,324
12	2,347	2,447	2,419	2,469	2,399	2,405	2,453	2,345	2,360
Ungraded	0	0	0	0	13	14	14	14	14
Subtotal 9-12	10,133	10,085	9,870	10,023	9,978	9,989	9,775	9,834	9,867
Subtotal Secondary	14,816	14,887	14,734	14,813	14,653	14,786	14,680	14,772	15,018
Grand Total	31,700	31,890	32,050	32,368	32,585	33,192	33,557	33,872	34,260
Increase/(Decrease)	(163)	190	160	318	217	607	365	315	388
% Change	-0.5%	0.6%	0.5%	1.0%	0.7%	1.9%	1.1%	0.9%	1.1%

Italics and Bold - Projected

Source: Actual enrollment from 2007/08 to 2011/12 is from California Department of Education (Dataquest). The enrollment for 2012/13 represents the number of students as of October 26, 2012. Projected enrollment for each site is calculated based on the weighted average percentage of movement from one grade level to the next.

ENROLLMENT BY SCHOOL SITE

Ardenwood Elementary									
Ardenwood	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	0	24	24	24
K	118	119	140	113	111	120	140	119	119
1	120	120	140	142	140	121	135	157	134
2	120	120	120	140	141	147	123	139	161
3	119	120	119	135	136	150	154	128	145
4	115	120	124	120	119	137	146	150	125
5	108	104	112	117	127	118	139	145	149
6	102	105	106	112	104	115	105	127	133
Total	802	808	861	879	878	908	966	989	990
Increase/(Decrease)	34	6	53	18	(1)	30	58	23	1
% Change	4.4%	0.7%	6.6%	2.1%	-0.1%	3.4%	6.4%	2.5%	0.1%

Brookvale Elementary									
Brookvale	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	47	48	47	47
K	65	63	63	96	61	90	56	93	93
1	65	87	88	82	90	69	102	61	102
2	70	60	78	84	87	96	71	104	62
3	70	72	60	62	72	89	85	66	96
4	67	72	81	60	63	71	87	84	65
5	86	67	70	73	60	60	67	83	81
6	59	63	66	74	68	60	59	66	82
Total	482	484	506	531	501	582	575	604	628
Increase/(Decrease)	(9)	2	22	25	(30)	81	(7)	29	24
% Change	-1.8%	0.4%	4.5%	4.9%	-5.6%	16.2%	-1.2%	4.7%	4.0%

Forest Park Elementary									
Forest Park	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	120	120	120	112	111	120	120	120	120
1	120	120	120	140	112	119	127	127	127
2	120	120	120	140	140	150	141	152	152
3	120	140	140	140	140	148	158	148	160
4	149	120	146	150	148	149	157	169	158
5	139	139	125	144	149	149	150	157	169
6	118	128	122	108	132	144	140	140	146
Total	886	887	893	934	932	979	993	1,013	1,032
Increase/(Decrease)	1	1	6	41	(2)	47	14	20	19
% Change	0.1%	0.1%	0.7%	4.6%	-0.2%	5.0%	1.4%	2.0%	1.9%

ENROLLMENT BY SCHOOL SITE

Oliveira Elementary									
Oliveira	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	113	99	135	120	136	119	112	112	112
1	100	120	100	109	112	147	113	107	107
2	78	100	110	83	101	77	111	85	81
3	80	60	79	86	83	84	63	101	77
4	65	69	54	62	88	75	83	58	93
5	73	63	70	55	67	88	76	84	59
6	70	73	67	69	59	72	89	80	88
Total	579	584	615	584	646	662	647	627	617
Increase/(Decrease)	21	5	31	(31)	62	16	(15)	(20)	(10)
% Change	3.8%	0.9%	5.3%	-5.0%	10.6%	2.5%	-2.3%	-3.1%	-1.6%

Patterson Elementary									
Patterson	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	79	96	82	108	96	90	89	89	89
1	83	78	98	86	99	87	86	84	84
2	79	85	90	84	70	94	79	76	74
3	81	76	85	84	83	78	96	81	78
4	76	87	75	89	87	87	80	101	86
5	76	78	78	76	79	92	88	79	100
6	66	77	68	74	72	77	87	85	76
Total	540	577	576	601	586	605	605	595	587
Increase/(Decrease)	(29)	37	(1)	25	(15)	19	0	(10)	(8)
% Change	-5.1%	6.9%	-0.2%	4.3%	-2.5%	3.2%	0.0%	-1.7%	-1.3%

Warwick Elementary									
Warwick	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	121	120	170	130	95	100	107	86	86
1	124	124	124	149	142	98	104	110	89
2	124	124	121	110	146	124	106	95	100
3	126	123	124	117	116	154	130	111	100
4	97	120	110	137	127	121	166	137	117
5	94	114	125	104	118	126	111	156	129
6	119	108	115	122	120	113	129	114	160
Total	805	833	889	869	864	836	853	809	781
Increase/(Decrease)	6	28	56	(20)	(5)	(28)	17	(44)	(28)
% Change	0.8%	3.5%	6.7%	-2.2%	-0.6%	-3.2%	2.0%	-5.4%	-3.5%

ENROLLMENT BY SCHOOL SITE

Thornton Junior High									
Thornton JH	07/08	08/09	Actual Enrollment				Projected Enrollment		
			09/10	10/11	11/12	12/13	13/14	14/15	15/16
7	521	497	509	486	534	534	550	577	580
8	447	521	490	489	476	502	511	528	554
Total	968	1,018	999	975	1,010	1,036	1,061	1,105	1,134
Increase/(Decrease)	(20)	50	(19)	(24)	35	26	25	44	29
% Change	-2.0%	5.2%	-1.9%	-2.4%	3.6%	2.6%	2.4%	4.1%	2.6%

American High									
American HS	07/08	08/09	Actual Enrollment				Projected Enrollment		
			09/10	10/11	11/12	12/13	13/14	14/15	15/16
9	566	469	547	520	528	488	529	535	553
10	513	577	481	510	539	508	475	517	523
11	500	496	549	456	472	493	461	435	473
12	470	484	494	524	447	462	474	451	426
Total	2,049	2,026	2,071	2,010	1,986	1,951	1,939	1,938	1,975
Increase/(Decrease)	15	(23)	45	(61)	(24)	(35)	(12)	(1)	37
% Change	0.7%	-1.1%	2.2%	-2.9%	-1.2%	-1.8%	-0.6%	-0.1%	1.9%

ENROLLMENT BY SCHOOL SITE

Harvey Green Elementary

Green	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	59	59	61	53	57	60	60	60	60
1	61	59	60	56	54	60	62	62	62
2	62	65	68	61	65	65	73	73	73
3	58	70	62	61	62	69	69	76	76
4	60	61	54	59	63	62	71	69	76
5	35	62	49	66	61	66	64	75	73
6	63	34	69	54	67	63	66	66	78
Total	398	410	423	410	429	445	465	481	498
Increase/(Decrease)	(14)	12	13	(13)	19	16	20	16	17
% Change	-3.4%	3.0%	3.2%	-3.1%	4.6%	3.7%	4.5%	3.4%	3.5%

E. M. Grimmer Elementary

Grimmer	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	41	65	105	53	56	60	53	53	53
1	69	73	65	66	61	61	61	55	55
2	49	46	57	65	60	55	55	54	49
3	57	47	41	51	68	58	49	53	52
4	52	60	46	48	50	55	51	46	49
5	67	50	53	49	47	47	55	50	45
6	50	61	46	51	59	43	50	55	50
Total	385	402	413	383	401	379	374	366	353
Increase/(Decrease)	(23)	17	11	(30)	18	(22)	(5)	(8)	(13)
% Change	-5.6%	4.4%	2.7%	-7.3%	4.7%	-5.5%	-1.3%	-2.2%	-3.6%

O. N. Hirsch Elementary

Hirsch	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	39	68	56	75	65	66	73	66	66
1	40	54	65	62	85	97	79	96	86
2	60	49	50	57	57	91	96	78	95
3	39	60	50	55	58	59	95	101	82
4	73	31	64	52	60	61	64	101	107
5	60	60	33	72	58	60	65	68	107
6	67	67	69	55	98	66	69	85	88
Total	378	389	387	428	481	500	541	595	631
Increase/(Decrease)	(20)	11	(2)	41	53	19	41	54	36
% Change	-5.0%	2.9%	-0.5%	10.6%	12.4%	4.0%	8.2%	9.8%	6.1%

ENROLLMENT BY SCHOOL SITE

James Leitch Elementary									
Leitch	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	214	211	206	257	259	274	252	279	279
1	177	212	210	256	267	277	285	274	303
2	218	183	211	258	259	282	279	305	293
3					3	60	60	60	60
4					1				
5									
6									
Total	609	606	627	771	789	893	876	918	935
Increase/(Decrease)	23	(3)	21	144	18	104	(17)	42	17
% Change	3.9%	-0.5%	3.5%	23.0%	2.3%	13.2%	-1.9%	4.5%	1.9%

Warm Springs Elementary									
Warm Springs	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K					1				
1									
2									
3	162	221	199	226	254	211	218	269	278
4	209	160	227	195	232	273	281	289	342
5	171	222	160	231	202	243	282	291	300
6	176	180	223	178	229	207	251	293	302
Total	718	783	809	830	918	934	1,032	1,142	1,222
Increase/(Decrease)	(24)	65	26	21	88	16	98	110	80
% Change	-3.2%	9.1%	3.3%	2.6%	10.6%	1.7%	10.5%	10.3%	7.0%

Fred E. Weibel Elementary									
Weibel	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	24	24	24	24
K	94	98	104	92	101	96	93	93	93
1	100	100	118	113	117	107	120	106	106
2	120	100	104	98	137	112	111	125	110
3	109	120	100	99	112	124	115	110	124
4	113	104	112	104	100	103	120	112	107
5	120	116	109	103	105	91	108	113	106
6	121	125	109	90	106	102	88	104	109
Total	777	763	756	699	778	759	779	787	779
Increase/(Decrease)	(15)	(14)	(7)	(57)	79	(19)	20	8	(8)
% Change	-1.9%	-1.8%	-0.9%	-7.5%	11.3%	-2.4%	2.6%	1.1%	-1.0%

ENROLLMENT BY SCHOOL SITE

John M. Horner Junior High									
Horner JH	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
7	448	486	450	538	443	576	496	537	618
8	463	444	490	451	534	441	578	497	538
Total	911	930	940	989	977	1,017	1,074	1,034	1,156
Increase/(Decrease)	(28)	19	10	49	(12)	40	57	(40)	122
% Change	-3.0%	2.1%	1.1%	5.2%	-1.2%	4.1%	5.6%	-3.7%	11.8%

Irvington High									
Irvington HS	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
9	569	557	516	553	530	589	511	659	567
10	496	553	552	522	568	521	591	514	663
11	543	485	517	529	498	551	505	569	495
12	464	512	437	482	490	468	509	467	526
Total	2,072	2,107	2,022	2,086	2,086	2,129	2,116	2,209	2,251
Increase/(Decrease)	71	35	(85)	64	0	43	(13)	93	42
% Change	3.5%	1.7%	-4.0%	3.2%	0.0%	2.1%	-0.6%	4.4%	1.9%

ENROLLMENT BY SCHOOL SITE

Joseph Azevada Elementary

Azevada	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	67	66	64	86	83	113	120	120	120
1	45	65	79	47	91	77	113	113	113
2	68	45	60	73	45	85	73	106	106
3	60	65	44	58	74	49	88	76	111
4	64	56	67	56	58	73	50	90	78
5	62	64	62	65	52	58	70	49	89
6	64	63	69	63	67	49	59	69	48
Total	430	424	445	448	470	504	573	623	665
Increase/(Decrease)	3	(6)	21	3	22	34	69	50	42
% Change	0.7%	-1.4%	5.0%	0.7%	4.9%	7.2%	13.7%	8.7%	6.7%

John Blacow Elementary

Blacow	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	77	80	77	98	70	61	51	51	51
1	77	76	83	65	100	78	63	53	53
2	100	78	81	82	61	88	75	57	48
3	74	92	72	81	83	62	87	74	56
4	87	74	88	69	78	74	54	80	68
5	62	81	76	87	67	81	72	54	80
6	75	66	80	70	82	72	82	73	55
Total	552	547	557	552	541	516	484	442	411
Increase/(Decrease)	(30)	(5)	10	(5)	(11)	(25)	(32)	(42)	(31)
% Change	-5.2%	-0.9%	1.8%	-0.9%	-2.0%	-4.6%	-6.2%	-8.8%	-7.0%

Brier Elementary

Brier	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	106	100	99	102	115	120	84	120	120
1	104	99	99	112	110	115	124	87	124
2	92	90	90	92	100	113	108	119	84
3	90	90	88	100	96	108	118	114	126
4	88	87	83	90	90	90	108	111	107
5	90	86	80	90	83	87	86	104	107
6	62	86	85	85	87	85	85	86	105
Total	632	638	624	671	681	718	713	741	773
Increase/(Decrease)	(15)	6	(14)	47	10	37	(5)	28	32
% Change	-2.3%	0.9%	-2.2%	7.5%	1.5%	5.4%	-0.7%	3.8%	4.3%

ENROLLMENT BY SCHOOL SITE

J. Haley Durham Elementary

Durham	Actual Enrollment						Projected Enrollment		
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	48	47	47	47
K	77	73	61	52	56	60	60	60	60
1	73	91	76	56	54	60	62	62	62
2	99	59	56	56	56	53	60	62	62
3	40	76	61	55	55	58	59	61	63
4	62	51	58	60	58	58	60	62	64
5	67	61	49	57	60	60	59	61	63
6	84	59	63	50	59	60	61	60	62
Total	502	470	424	386	398	457	468	475	483
Increase/(Decrease)	37	(32)	(46)	(38)	12	59	11	7	8
% Change	8.0%	-6.4%	-9.8%	-9.0%	3.1%	14.8%	2.4%	1.5%	1.7%

John G. Mattos Elementary

Mattos	Actual Enrollment						Projected Enrollment		
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	66	67	60	91	79	100	100	100	100
1	67	66	74	87	94	91	90	116	116
2	67	70	67	67	82	102	91	90	116
3	65	71	69	61	67	83	102	92	91
4	60	60	73	67	65	71	90	107	96
5	67	67	58	75	67	66	71	90	107
6	71	66	63	63	78	68	67	73	93
Total	463	467	464	511	532	581	611	668	719
Increase/(Decrease)	(6)	4	(3)	47	21	49	30	57	51
% Change	-1.3%	0.9%	-0.6%	10.1%	4.1%	9.2%	5.2%	8.9%	7.6%

Steven Millard Elementary

Millard	Actual Enrollment						Projected Enrollment		
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	86	90	85	87	90	94	95	95	95
1	82	81	82	79	87	93	97	97	97
2	110	84	81	86	87	90	105	107	107
3	93	99	84	80	78	65	82	88	90
4	64	74	92	74	76	69	59	74	80
5	79	59	70	86	77	80	71	61	76
6	80	81	68	68	81	82	80	71	61
Total	594	568	562	560	576	573	589	593	606
Increase/(Decrease)	(5)	(26)	(6)	(2)	16	(3)	16	4	13
% Change	-0.8%	-4.4%	-1.1%	-0.4%	2.9%	-0.5%	2.8%	0.7%	2.2%

ENROLLMENT BY SCHOOL SITE

G. M. Walters Junior High

Walters JH	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
7	382	358	407	381	369	395	372	389	387
8	363	370	366	395	368	377	387	367	384
Total	745	728	773	776	737	772	759	756	771
Increase/(Decrease)	(19)	(17)	45	3	(39)	35	(13)	(3)	15
% Change	-2.5%	-2.3%	6.2%	0.4%	-5.0%	4.7%	-1.7%	-0.4%	2.0%

John F. Kennedy High

Kennedy HS	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
9	347	345	345	348	366	365	353	368	349
10	381	344	329	362	351	349	359	351	366
11	351	360	326	333	350	349	350	355	347
12	350	335	345	333	321	350	343	343	347
Total	1,429	1,384	1,345	1,376	1,388	1,413	1,405	1,417	1,409
Increase/(Decrease)	5	(45)	(39)	31	12	25	(8)	12	(8)
% Change	0.4%	-3.1%	-2.8%	2.3%	0.9%	1.8%	-0.6%	0.9%	-0.6%

ENROLLMENT BY SCHOOL SITE

Joshua Chadbourne Elementary									
Chadbourne	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	80	80	80	79	84	60	84	49	49
1	80	80	101	84	83	90	64	89	52
2	100	100	100	112	112	90	105	75	104
3	100	100	101	112	112	148	107	125	89
4	122	120	123	121	125	123	150	122	142
5	131	126	120	131	124	163	137	173	141
6	132	129	135	122	130	128	162	140	177
Total	745	735	760	761	770	802	809	773	754
Increase/(Decrease)	6	(10)	25	1	9	32	7	(36)	(19)
% Change	0.8%	-1.3%	3.4%	0.1%	1.2%	4.2%	0.9%	-4.5%	-2.5%

John Gomes Elementary									
Gomes	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	36	36	36	36
K	120	120	118	84	84	60	83	42	42
1	100	119	100	111	111	88	68	94	48
2	120	100	120	102	110	119	93	70	97
3	139	140	120	112	113	120	127	100	75
4	120	133	143	105	119	113	124	131	103
5	150	127	138	134	105	120	119	123	130
6	150	150	123	144	136	120	130	129	133
Total	899	889	862	792	778	776	780	725	664
Increase/(Decrease)	22	(10)	(27)	(70)	(14)	(2)	4	(55)	(61)
% Change	2.5%	-1.1%	-3.0%	-8.1%	-1.8%	-0.3%	0.5%	-7.4%	-8.4%

Mission San Jose Elementary									
Mission SJ	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	80	80	71	83	55	60	58	55	55
1	80	80	80	84	84	82	81	78	74
2	80	99	80	101	80	90	96	86	83
3	80	99	100	92	105	90	99	106	95
4	110	90	96	114	93	119	99	109	116
5	90	118	96	119	114	90	133	101	112
6	90	90	121	102	122	120	94	139	106
Total	610	656	644	695	653	651	660	674	641
Increase/(Decrease)	0	46	(12)	51	(42)	(2)	9	14	(33)
% Change	0.0%	7.5%	-1.8%	7.9%	-6.0%	-0.3%	1.4%	2.2%	-4.9%

ENROLLMENT BY SCHOOL SITE

Mission Valley Elementary									
Mission Valley	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	80	80	91	76	81	60	84	49	49
1	99	99	83	110	84	83	68	95	55
2	101	109	104	88	118	95	100	76	106
3	107	102	107	105	90	124	102	105	80
4	128	108	108	118	109	98	136	110	113
5	107	133	119	109	122	109	99	138	111
6	148	112	136	117	116	120	110	100	139
Total	770	743	748	723	720	689	699	673	653
Increase/(Decrease)	5	(27)	5	(25)	(3)	(31)	10	(26)	(20)
% Change	0.7%	-3.5%	0.7%	-3.3%	-0.4%	-4.3%	1.5%	-3.9%	-3.0%

William Hopkins Junior High									
Hopkins JH	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
7	551	559	538	531	482	533	511	518	531
8	548	551	567	547	548	509	557	533	540
Total	1,099	1,110	1,105	1,078	1,030	1,042	1,068	1,051	1,071
Increase/(Decrease)	25	11	(5)	(27)	(48)	12	26	(17)	20
% Change	2.3%	1.0%	-0.5%	-2.4%	-4.5%	1.2%	2.5%	-1.6%	1.9%

Mission San Jose High									
Mission SJHS	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
9	543	559	551	580	546	570	520	568	544
10	527	541	553	564	573	536	566	515	562
11	535	509	535	540	557	560	523	553	503
12	480	540	511	514	536	557	551	519	549
Total	2,085	2,149	2,150	2,198	2,212	2,223	2,160	2,155	2,158
Increase/(Decrease)	(23)	64	1	48	14	11	(63)	(5)	3
% Change	-1.1%	3.1%	0.0%	2.2%	0.6%	0.5%	-2.8%	-0.2%	0.1%

ENROLLMENT BY SCHOOL SITE

Cabrillo Elementary									
Cabrillo	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	78	60	57	94	80	88	85	85	85
1	59	80	72	53	72	57	78	64	64
2	40	59	58	55	50	60	48	67	55
3	59	40	60	55	40	48	52	41	58
4	48	58	49	60	51	36	42	47	37
5	42	45	58	54	54	49	34	41	46
6	58	45	50	60	49	54	48	33	40
Total	384	387	404	431	396	392	387	378	385
Increase/(Decrease)	23	3	17	27	(35)	(4)	(5)	(9)	7
% Change	6.4%	0.8%	4.4%	6.7%	-8.1%	-1.0%	-1.3%	-2.4%	1.9%

Glenmoor Elementary									
Glenmoor	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	84	87	106	88	85	92	91	91	91
1	81	83	85	113	88	94	97	96	96
2	83	73	82	88	115	101	98	103	101
3	84	91	79	88	87	102	91	92	97
4	87	91	98	84	91	90	103	94	95
5	91	91	82	100	88	94	92	106	97
6	90	91	78	84	97	91	92	91	105
Total	600	607	610	645	651	664	664	673	682
Increase/(Decrease)	(5)	7	3	35	6	13	0	9	9
% Change	-0.8%	1.2%	0.5%	5.7%	0.9%	2.0%	0.0%	1.4%	1.3%

Tom Maloney Elementary									
Maloney	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	0	24	24	24
K	79	79	109	92	96	91	85	85	85
1	79	79	78	78	112	126	106	100	100
2	79	78	103	82	82	88	113	95	90
3	66	83	82	83	89	78	81	109	92
4	74	64	70	65	85	73	68	71	96
5	80	64	58	66	64	80	67	63	66
6	67	67	64	54	69	65	77	68	64
Total	524	514	564	520	597	601	621	615	617
Increase/(Decrease)	15	(10)	50	(44)	77	4	20	(6)	2
% Change	2.9%	-1.9%	9.7%	-7.8%	14.8%	0.7%	3.3%	-1.0%	0.3%

ENROLLMENT BY SCHOOL SITE

Niles Elementary									
Niles	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	60	60	60	83	84	90	88	88	88
1	60	93	80	72	82	90	94	94	94
2	70	54	100	80	80	82	94	98	98
3	69	70	59	95	82	76	82	93	97
4	70	60	83	58	91	81	78	79	90
5	67	73	63	79	60	90	79	78	79
6	90	72	63	60	84	57	90	79	78
Total	486	482	508	527	563	566	605	609	624
Increase/(Decrease)	(10)	(4)	26	19	36	3	39	4	15
% Change	-2.0%	-0.8%	5.4%	3.7%	6.8%	0.5%	6.9%	0.7%	2.5%

Parkmont Elementary									
Parkmont	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
TK	0	0	0	0	0	0	48	48	48
K	120	120	141	112	110	120	119	119	119
1	119	120	120	140	112	120	124	123	123
2	120	120	120	128	140	120	124	130	129
3	120	120	120	124	144	150	130	134	141
4	120	120	116	120	120	141	146	127	131
5	120	120	116	120	120	120	140	146	127
6	120	117	115	119	120	120	118	138	144
Total	839	837	848	863	866	891	949	965	962
Increase/(Decrease)	9	(2)	11	15	3	25	58	16	(3)
% Change	1.1%	-0.2%	1.3%	1.8%	0.3%	2.9%	6.5%	1.8%	-0.3%

Vallejo Mill Elementary									
Vallejo Mill	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	96	95	96	84	74	89	90	90	90
1	78	76	97	95	81	74	90	90	90
2	72	76	78	92	93	70	70	83	83
3	69	77	75	80	65	81	66	58	69
4	59	60	63	74	80	69	81	67	59
5	53	60	60	55	73	82	67	80	67
6	60	60	64	60	59	68	82	66	79
Total	487	504	533	540	525	533	546	534	537
Increase/(Decrease)	2	17	29	7	(15)	8	13	(12)	3
% Change	0.4%	3.5%	5.8%	1.3%	-2.8%	1.5%	2.4%	-2.2%	0.6%

ENROLLMENT BY SCHOOL SITE

Centerville Junior High									
Centerville JH	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
7	454	541	479	460	457	476	465	528	495
8	484	447	537	484	445	440	463	449	509
Total	938	988	1,016	944	902	916	928	977	1,004
Increase/(Decrease)	(90)	50	28	(72)	(42)	14	12	49	27
% Change	-8.8%	5.3%	2.8%	-7.1%	-4.4%	1.6%	1.3%	5.3%	2.8%

Washington High									
Washington HS	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
9	545	493	460	538	492	448	436	466	452
10	522	547	492	476	514	503	437	432	462
11	526	518	505	474	463	497	470	416	412
12	491	497	480	496	463	451	470	459	406
Total	2,084	2,055	1,937	1,984	1,932	1,899	1,813	1,773	1,732
Increase/(Decrease)	8	(29)	(118)	47	(52)	(33)	(86)	(40)	(41)
% Change	0.4%	-1.4%	-5.7%	2.4%	-2.6%	-1.7%	-4.5%	-2.2%	-2.3%

ENROLLMENT BY SCHOOL SITE

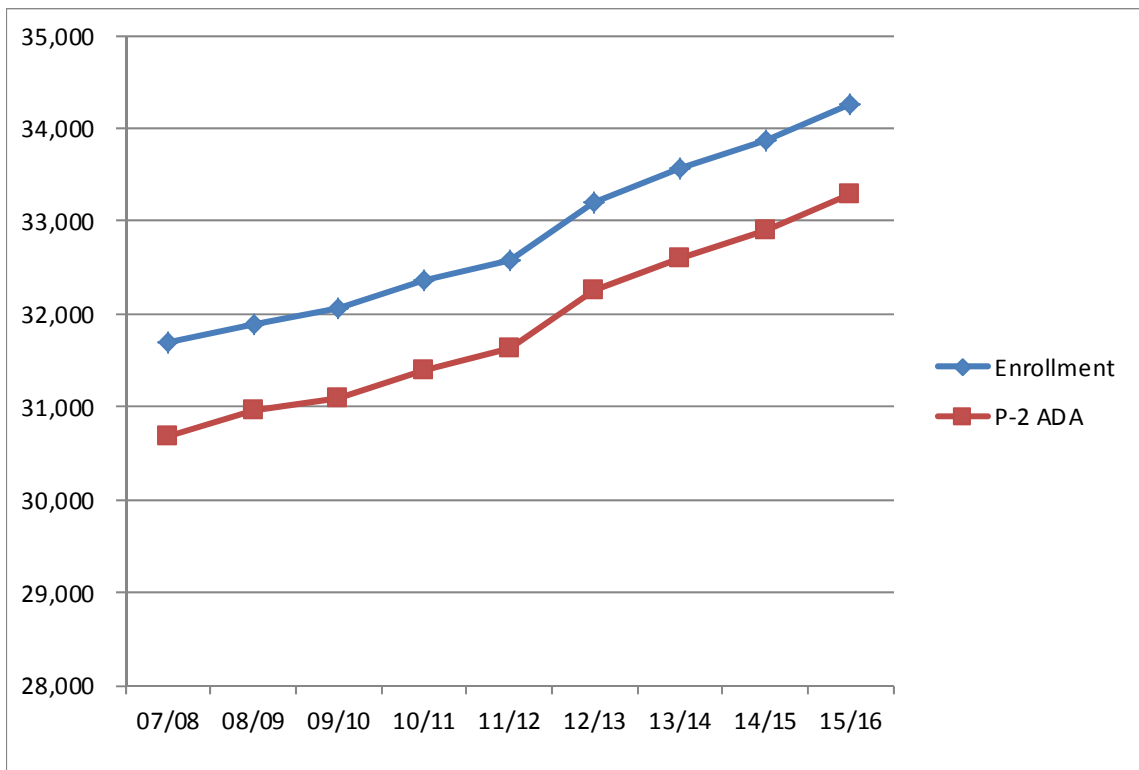
Robertson High (Continuation)									
Robertson	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
7	1	0	2	1	0	0	0	0	0
8	4	10	17	16	6	0	0	0	0
9	95	61	22	24	26	31	19	19	19
10	83	90	64	68	55	60	69	69	69
11	79	81	57	82	80	84	65	65	65
12	42	36	101	71	98	69	72	72	72
Total	304	278	263	262	265	244	225	225	225
Increase/(Decrease)	(52)	(26)	(15)	(1)	3	(21)	(19)	0	0
% Change	-14.6%	-8.6%	-5.4%	-0.4%	1.1%	-7.9%	-7.8%	0.0%	0.0%

Vista Alternative									
Vista Alternative	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
7	1	1	1	1	2	1	2	2	2
8	1	1	4	1	2	4	4	4	4
9	8	6	5	8	3	8	10	10	10
10	14	12	12	12	13	18	17	17	17
11	26	19	17	33	21	25	25	25	25
12	39	36	37	31	37	42	32	32	32
Total	89	75	76	86	78	98	90	90	90
Increase/(Decrease)	(43)	(14)	1	10	(8)	20	(8)	0	0
% Change	-32.6%	-15.7%	1.3%	13.2%	-9.3%	25.6%	-8.2%	0.0%	0.0%

District Non-Public Non-Sectarian Schools, YAP									
NPS	07/08	Actual Enrollment					Projected Enrollment		
		08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
K	0	0	0	1	1	0	0	0	0
1	0	0	0	2	1	1	2	2	2
2	0	0	1	0	2	1	2	2	2
3	1	2	0	3	1	2	1	1	1
4	1	1	0	0	2	0	0	0	0
5	3	3	2	4	0	4	6	6	6
6	3	3	1	1	5	2	2	2	2
7	8	8	3	3	3	6	6	6	6
8	7	8	4	6	6	3	3	3	3
9	4	4	5	9	6	3	4	4	4
10	9	9	5	8	6	7	9	9	9
11	4	3	6	5	9	7	4	4	4
12	11	7	14	18	7	6	2	2	2
Ungraded	0	0	0	0	13	14	14	14	14
Total	51	48	41	60	62	56	55	55	55
Increase/(Decrease)	(14)	(3)	(7)	19	2	(6)	(1)	0	0
% Change	-21.5%	-5.9%	-14.6%	46.3%	3.3%	-9.7%	-1.8%	0.0%	0.0%

ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

Year	Enrollment	P-2 ADA	Attendance Rate
07/08	31,700	30,690	96.81%
08/09	31,890	30,964	97.10%
09/10	32,050	31,087	97.00%
10/11	32,368	31,396	97.00%
11/12	32,585	31,621	97.04%
12/13	33,192	32,249	97.16%
13/14	33,557	32,604	97.16%
14/15	33,872	32,910	97.16%
15/16	34,260	33,287	97.16%



Over the last 5 years, the Fremont Unified School District enrollment has grown by an average of 0.9% each year, with the recent growth at 1.9% or 607 students. It is projected that the District's enrollment will continue to grow at an average rate of 1% each year. The District has maintained its attendance rate at an average of 97%, which is higher than a typical unified school district in the State. It is projected that the District will continue to maintain this rate in the projected years. A 3% absence rate is equivalent to an average of 5.4 days of absences per year for each student.

This page left blank intentionally

GENERAL FUND (FUND 01)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14	
A) REVENUES			
Revenue Limit Sources	\$171,920,025	\$181,765,017	(a)
Federal Revenues	13,108,525	10,711,740	(b)
Other State Revenues	54,577,161	53,605,317	
Local Revenues	10,908,703	5,576,536	(c)
TOTAL REVENUES	\$250,514,414	\$251,658,610	
B) EXPENDITURES			
Certificated Salaries	\$143,681,933	\$144,069,040	(d)
Classified Salaries	40,622,493	41,354,745	(e)
Employee Benefits	33,201,108	31,055,644	(f)
Books and Supplies	15,457,739	12,869,689	
Services and Operating Expenses	28,654,068	22,524,301	
Capital Outlay	746,265	231,021	
Other Outgo	4,037,699	4,011,962	
Direct Support/Indirect Costs	(397,292)	(514,390)	
TOTAL EXPENDITURES	\$266,004,013	\$255,602,012	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$15,489,599)	(\$3,943,402)	
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$638,236	\$655,327	
Interfund Transfer Out	0	0	
Other Sources	0	0	
Contributions/Flexibility			
Transfers	0	0	
TOTAL OTHER FINANCING SOURCES/USES	\$638,236	\$655,327	
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$14,851,363)	(\$3,288,075)	
F) BEGINNING FUND BALANCE	\$36,061,588	\$21,210,225	
G) ENDING FUND BALANCE	\$21,210,225	\$17,922,150	

GENERAL FUND (FUND 01)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
H) COMPONENTS OF ENDING FUND BALANCE		
a) Designated for:		
Revolving Cash	\$100,000	\$100,000
Stores/Prepaid Expenditures	318,000	318,000
Carryover of Unspent Funds	1,038,174	0
Total Designations	\$1,456,174	\$418,000
b) Reserve:		
State Mandated Reserve (2%)	\$5,320,080	\$5,112,040
Board Designated Reserve	5,320,080	5,112,040
Undesignated Reserve	9,113,891	7,280,070
Total Reserve (\$)	\$19,754,051	\$17,504,150
Total Reserve (%)	7.43%	6.85%
ENDING FUND BALANCE (a + b)	\$21,210,225	\$17,922,150

- (a) The revenue limit sources include funding for Cost of Living Adjustment (COLA) at 1.565%, reduction of deficit factor from 22.272% to 18.997%, and funds for enrollment growth.
- (b) Most federal revenues are projected to decline by 5.2% to 15% primarily due to "Federal Sequestration". Other projected funding reductions were due to changes in census data that affects the funding calculations.
- (c) Local revenues include proceeds from the parcel tax (Measure K) of approximately \$3.2 million and other funding commitments received from donors. Any new funding commitments will be adjusted as they are received during the year.
- (d) On May 17, 2013, the Fremont Unified District Teachers Association (FUDTA) and the District reached an agreement in their contract negotiation. FUDTA and the Governing Board ratified the agreement. Certificated salary expenditures for 2012/13 include the cost of 4% one-time off-schedule payment to all members of FUDTA, while expenditures for 2013/14 include the cost of 2% salary increase.
- (e) The California School Employees Association (CSEA) and Service Employees International Union (SEIU) have not completed its bargaining with the District and have not reached an agreement. The costs of any adjustments to its salaries and benefits will be adjusted in the next budget revision following the agreement. The cost of 1% of salaries and benefits for CSEA is \$269,000 and for SEIU is \$138,000.

GENERAL FUND (FUND 01)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

The letter of conferment with Fremont School Management Association (FSMA) will be presented to Governing Board for approval on June 26, 2013, which is consistent with the FUDTA agreement. Due to timing, the cost associated with this agreement is not included in the proposed budget. The cost of this agreement is estimated at \$624,000 for 2012/13 and \$332,000 for 2013/14. The budget will be adjusted to include these amounts in the next scheduled budget revision, contingent upon the Governing Board's approval.

- (f) The employee benefit expenditures do not include the potential impact of the "Affordable Care Act" that will take effect on January 1, 2014.

This page left blank intentionally

**GENERAL FUND (FUND 01) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$176,422,027	\$155,962,966	\$166,416,675	\$167,591,075	\$171,920,025
Federal Revenues	27,668,926	20,926,606	22,801,023	17,837,580	13,108,525
Other State Revenues	65,653,036	66,345,236	66,311,090	53,572,874	54,577,161
Local Revenues	8,119,878	7,440,737	7,632,184	11,583,800	10,908,703
TOTAL REVENUES	\$277,863,867	\$250,675,545	\$263,160,972	\$250,585,328	\$250,514,414
B) EXPENDITURES					
Certificated Salaries	\$144,152,288	\$135,023,330	\$130,776,156	\$138,378,412	\$143,681,933
Classified Salaries	40,862,477	39,429,490	40,105,877	42,800,978	40,622,493
Employee Benefits	30,060,238	28,873,264	29,580,997	33,053,411	33,201,108
Books and Supplies	10,242,086	8,118,489	8,377,784	9,976,740	15,457,739
Services and Operating Expenses	22,335,474	22,473,746	22,878,147	25,093,844	28,654,068
Capital Outlay	56,171	1,965,765	1,620,668	1,072,243	746,265
Other Outgo	18,273,632	19,056,781	18,132,560	4,772,504	4,037,699
Direct Support/Indirect Costs	(569,876)	(459,836)	(455,373)	(407,113)	(397,292)
TOTAL EXPENDITURES	\$265,412,491	\$254,481,029	\$251,016,816	\$254,741,021	\$266,004,013
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$12,451,376	(\$3,805,484)	\$12,144,156	(\$4,155,692)	(\$15,489,599)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$563,238	\$860,655	\$601,074	\$822,915	\$638,236
Interfund Transfer Out	1,433,840	5,891,303	4,291,379	0	0
Other Sources	0	255,651	0	0	0
Contributions/Flexibility Transfers	0	2,000,000	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$870,602)	(\$2,774,997)	(\$3,690,305)	\$822,915	\$638,236
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$11,580,774	(\$6,580,481)	\$8,453,851	(\$3,332,777)	(\$14,851,363)
F) BEGINNING FUND BALANCE	\$25,940,220	\$37,520,995	\$30,940,514	\$39,394,365	\$36,061,588
G) ENDING FUND BALANCE	\$37,520,995	\$30,940,514	\$39,394,365	\$36,061,588	\$21,210,225

**GENERAL FUND (FUND 01) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
H) COMPONENTS OF ENDING FUND BALANCE					
a) Designated for:					
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid					
Expenditures	376,077	457,481	473,246	317,719	318,000
Mandated Costs	2,532,765	100,000	775,047	954,811	0
Medical Administrative					
Activities (MAA)	610,657	301,255	1,067,559	1,306,000	0
Projected Loss of Revenue					
Limit Funds	7,780,000	0	7,976,794	0	0
Carryover of Unspent					
Funds	9,368,914	8,186,227	7,275,254	7,552,055	1,038,174
Total Designations	\$20,768,413	\$9,144,963	\$17,667,899	\$10,230,585	\$1,456,174
b) Reserve:					
State Mandated Reserve					
(2%)	\$5,336,927	\$5,207,447	\$5,106,164	\$5,094,820	\$5,320,080
Board Designated Reserve	0	0	0	0	5,320,080
Undesignated Reserve	11,415,655	16,588,104	16,620,301	20,736,182	9,113,891
Total Reserve (\$)	\$16,752,582	\$21,795,551	\$21,726,465	\$25,831,002	\$19,754,051
Total Reserve (%)	6.28%	8.37%	8.51%	10.14%	7.43%
ENDING FUND BALANCE	\$37,520,995	\$30,940,514	\$39,394,365	\$36,061,588	\$21,210,225

GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2013/2014
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Unrestricted General Fund		
	Unrestricted General Purpose	Tier III Categorical	Parcel Tax
REVENUES			
Revenue Limit Sources	\$174,007,241	\$0	\$0
Federal Revenues	402,000	0	0
Other State Revenues	12,482,813	16,203,473	0
Local Revenues	1,545,735	0	3,152,175
TOTAL REVENUES	\$188,437,789	\$16,203,473	\$3,152,175
EXPENDITURES			
Certificated Salaries	\$115,592,487	\$4,090,089	\$1,184,467
Classified Salaries	20,692,331	1,119,621	1,389,909
Employee Benefits	21,763,993	811,081	525,488
Books and Supplies	1,855,490	3,454,633	0
Services and Operating Expenses	9,968,349	1,165,040	52,311
Capital Outlay	10,000	0	0
Other Outgo	308,691	3,642,753	0
Direct Support/Indirect Costs	(3,744,986)	343,213	0
TOTAL EXPENDITURES	\$166,446,355	\$14,626,430	\$3,152,175
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			
	\$21,991,434	\$1,577,043	\$0
OTHER FINANCING SOURCES/USES			
Interfund Transfer In	\$655,327	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions/Flexibility Transfers	(24,896,662)	(2,615,217)	0
TOTAL OTHER FINANCING SOURCES/USES	(\$24,241,335)	(\$2,615,217)	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	(\$2,249,901)	(\$1,038,174)	\$0
BEGINNING FUND BALANCE	\$20,172,050	1,038,174	\$0
ENDING FUND BALANCE	\$17,922,149	\$0	\$0

**GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2013/2014
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

Restricted General Fund			Total General Fund
Special Education	Routine Restricted Maintenance	Categorical Programs	
\$7,757,776	\$0	\$0	\$181,765,017
6,024,954	0	4,284,786	10,711,740
19,074,506	0	5,844,525	53,605,317
311,596	0	567,030	5,576,536
<u>\$33,168,832</u>	<u>\$0</u>	<u>\$10,696,341</u>	<u>\$251,658,610</u>
\$20,688,312	\$0	\$2,513,685	\$144,069,040
11,977,087	3,335,754	2,840,043	41,354,745
5,861,938	967,329	1,125,815	31,055,644
2,564,110	1,420,615	3,574,841	12,869,689
8,392,895	759,636	2,186,070	22,524,301
0	221,021	0	231,021
4,140	4,525	51,853	4,011,962
2,432,791	28,881	425,711	(514,390)
<u>\$51,921,273</u>	<u>\$6,737,761</u>	<u>\$12,718,018</u>	<u>\$255,602,012</u>
<u>(\$18,752,441)</u>	<u>(\$6,737,761)</u>	<u>(\$2,021,677)</u>	<u>(\$3,943,402)</u>
\$0	\$0	\$0	\$655,327
0	0	0	0
0	0	0	0
18,752,441	6,737,761	2,021,677	0
<u>\$18,752,441</u>	<u>\$6,737,761</u>	<u>\$2,021,677</u>	<u>\$655,327</u>
\$0	\$0	(\$0)	(\$3,288,075)
\$0	\$0	\$0	\$21,210,225
\$0	\$0	\$0	\$17,922,150

**GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2013/2014
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Unrestricted General Fund		
	Unrestricted General Purpose	Tier III Categorical	Parcel Tax
COMPONENTS OF ENDING FUND BALANCE			
Designated for:			
Revolving Cash	\$100,000	\$0	\$0
Stores/Prepaid			
Expenditures	318,000	0	0
Carryover of Unspent			
Funds	0	0	0
Total Designations	\$418,000	\$0	\$0
Reserve:			
State Mandated Reserve			
(2%)	\$5,112,040	\$0	\$0
Board Designated Reserve	5,112,040	0	0
Undesignated Reserve	7,280,069	0	0
Total Reserve (\$)	\$17,504,149	\$0	\$0
Total Reserve (%)	6.85%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$17,922,149	\$0	\$0

This summary shows the different segments of the general fund.

Unrestricted general purpose fund is the base funding that is used for the general operation of the school district. This fund pays for the cost of classroom teachers, site administrators, custodians, most of the District administration, and support services that are essential to the operation of a school district. Details of Unrestricted general fund revenues and expenditures are highlighted on pages 56-61.

Tier III categorical programs represent funding from former restricted categorical programs. Effective in 2008/09, legislation was signed to make 42 State categorical programs flexible. These programs were formerly earmarked for specific programs. With this legislation, school districts are able to use these funds similar to the unrestricted general fund. Tier III categorical program funding is based on the 2007/08 level and reduced by about 20%. Details of Tier III categorical program revenues and expenditures are highlighted on pages 62-64.

Parcel tax represents the proceeds from Measure K and the expenditures that are aligned to the language of the ballot. Details of Parcel Tax revenues and expenditures are highlighted on pages 66-67.

**GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2013/2014
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

Restricted General Fund			Total General Fund
Special Education	Routine Restricted Maintenance	Categorical Programs	
\$0	\$0	\$0	\$100,000
0	0	0	318,000
0	0	0	1
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$418,001</u>
\$0	\$0	\$0	\$5,112,040
0	0	0	5,112,040
0	0	0	7,280,069
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$17,504,149</u>
0.00%	0.00%	0.00%	6.85%
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$17,922,150</u>

Special Education program receives its funding from the Federal and State agencies through Special Education Local Plan Area (SELPA) in Mission Valley. Mission Valley SELPA is made up of 3 districts, Fremont Unified School District, Newark Unified School District, and New Haven Unified School District. Revenues are allocated based on the Average Daily Attendance (ADA) of each district and actual enrollment count of special needs students. Special education program expenditures represent the cost of providing supplemental educational services to all special needs students in the district. The projected expenditures exceeded the projected revenues by \$18.8 million. This amount is backfilled by the unrestricted general purpose fund and Tier III categorical programs. Details of Special Education revenues and expenditures are highlighted on pages 68-70.

Categorical programs represent funding from Federal, State, and local sources. These funds are primarily earmarked for specific programs. Its purpose is to provide supplemental services in addition to the basic education funding (unrestricted general purpose fund). Examples of these funds are Title I, Economic Impact Aid (EIA), and After School Education and Safety Program (ASES). Details of the categorical program revenues and expenditures are highlighted on pages 74-79.

ASSUMPTIONS FOR REVENUE PROJECTIONS IN THE GENERAL FUND

The General Fund is used to account for the overall operations of the school district. All expenditures are accounted in this fund, except those required by law to be in a separate fund. This includes regular and special education instruction, administration, maintenance and operations, and other programs supported by the State and Federal Agencies.

The sources of revenues are mainly generated from student attendance, which is commonly known as Average Daily Attendance (ADA). Other major sources of revenues are funding for grades K-3 Class Size Reduction (CSR), lottery and categorical programs such as Title I, Targeted Instructional Improvement Block Grant (TIIBG), School and Library Improvement Block Grant (SLIBG), Economic Impact Aid (EIA), and After School Education and Safety (ASES). The District also generates local revenue from parcel tax, interest income, leases and rental of facilities, gifts and donations, and other miscellaneous local donations.

On January 10, 2013, Governor Brown released his proposed State budget for 2013/14 fiscal year. The proposed State budget reflects a significant improvement in the state's finances due to the economic recovery and temporary increases in sales and use tax and personal income tax (Proposition 30) as well as increased corporate income taxes for multistate businesses (Proposition 39), which were approved by the voters in the November 2012 election. The Governor's budget summary document indicates that economic recovery has begun and provides a plan to reduce the "wall of debt" that the state has accumulated after years of budget deficits.

The Governor proposed to replace the current K-12 finance system with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the proposal would create a base level of funding and supplemental and concentration grants to replace the existing K-12 funding streams, which included revenue limits and most state categorical programs. The LCFF proposal includes "hold harmless" provision to protect the school district's current level of funding. School districts whose current funding exceeds their LCFF funding targets would retain the higher level of funds, while school districts whose current funding is below their LCFF targets would receive increased funding each year as funds becomes available until the LCFF is fully implemented. The Governor's proposal projected that LCFF funding levels would reach its target funding amount in 7 years.

The legislators passed the budget on June 14, 2013 and submitted it to the Governor for signature. Since the Governor has not enacted the State budget as of the completion of the District's proposed budget, the Alameda County of Education (ACOE) recommends using the current law in estimating its revenues. The District is required to revise its budget within 45 days from date the Governor signs the State budget.

ASSUMPTIONS FOR REVENUE PROJECTIONS IN THE GENERAL FUND

The following assumptions were used in estimating revenues:

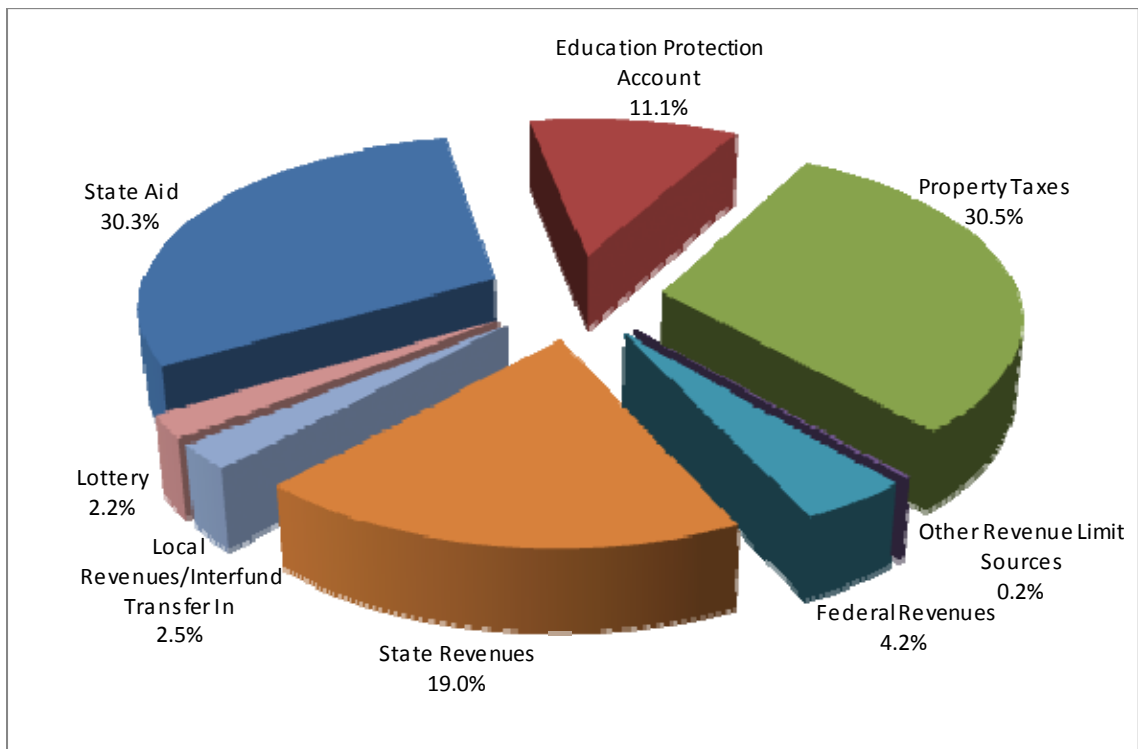
- a) The enrollment for 2013/14 is projected at 33,557 students, which represents an increase of 365 students from 2012/13.
- b) Average Daily Attendance (ADA) is projected at 32,604, which represents a 97.16% attendance rate.
- c) The District used the current law in estimating revenue limit, which consists of the following:
 - Projected ADA of 32,604
 - Cost of Living Adjustment (COLA) of 1.565% reduced by a deficit factor of 18.997%
 - Funded Base Revenue Limit (BRL) per ADA of \$5,517.75, which is an increase of \$304.67 from prior year
 - Historical and projected information about revenue limits are highlighted on page 42
- d) Medical Administrative Activities (MAA) program is a reimbursement for school-based health care and outreach services to Medicaid-eligible students, disabled student populations, and their families. The District projects \$400,000 in reimbursement for 2013/14.
- e) Federal revenues are estimated to decline between 5.2% to 15% due primarily to “Federal Sequestration” and changes in census information that affects funding calculation.
- f) Funding for K-3 Class Size Reduction was modified in 2008/09, which allowed class sizes higher than 20 students to receive reduced funding. This flexibility is set to expire on June 30, 2014. The revenue for 2013/14 is estimated at \$5.6 million, which is at the same level as the prior year.
- g) The Mandated Cost Block grant, which started in 2012/13, provided \$28 per student. The Governor proposed to increase the funding by \$19 per student for a total of \$47 per student effective July 1, 2013. The estimated Mandated Cost Block grant for 2013/14 is \$1.5 million.
- h) Lottery funds are estimated at \$154 per student, which is made up of \$124 in unrestricted lottery funds and \$30 in restricted lottery funds (to be used for the cost of textbooks). This funding may change during the year based on the revenue generated from the sale of lottery tickets.
- i) The flexibility of the Tier III State categorical programs remain in effect for 2013/14 and 2014/15, but are set to expire by June 30, 2015. The revenues are estimated at the same level as prior year.

ASSUMPTIONS FOR REVENUE PROJECTIONS IN THE GENERAL FUND

- j) Other State categorical programs are estimated at the same level as prior year, except for Economic Impact Aid (EIA), which is estimated to decline by 15% due to changes in the census that affects the funding calculations.
- k) Special Education funding under Assembly Bill (AB) 602 is projected with COLA of 1.565%.
- l) Local categorical program revenues are budgeted based on the funding commitment from the donors. Revenue projection will be adjusted as new commitments are received from donors.
- m) Proceeds from the parcel tax are estimated at \$3.2 million. The District is currently evaluating the impact of the senior exemptions and the fees for assessing the tax. This amount will be confirmed in the next budget revision.
- n) Carryover of any unspent prior year funds for Federal, State, and Local categorical programs will be budgeted after the close of the books for 2012/13.

GENERAL FUND REVENUES (SOURCES FUNDS)

Revenue Category	Estimated Actual	Proposed Budget	% of Total
State Aid	\$50,205,036	\$76,537,434	30.3%
Education Protection Account	34,202,978	28,046,442	11.1%
Property Taxes	86,934,691	76,917,948	30.5%
Other Revenue Limit Sources	577,320	541,907	0.2%
Federal Revenues	13,108,525	10,711,740	4.2%
State Revenues	48,897,333	47,925,489	19.0%
Local Revenues/Interfund Transfer In	11,546,939	6,231,863	2.5%
Lottery	5,679,828	5,679,828	2.2%
Total Revenue	\$251,152,650	\$252,592,651	100.0%



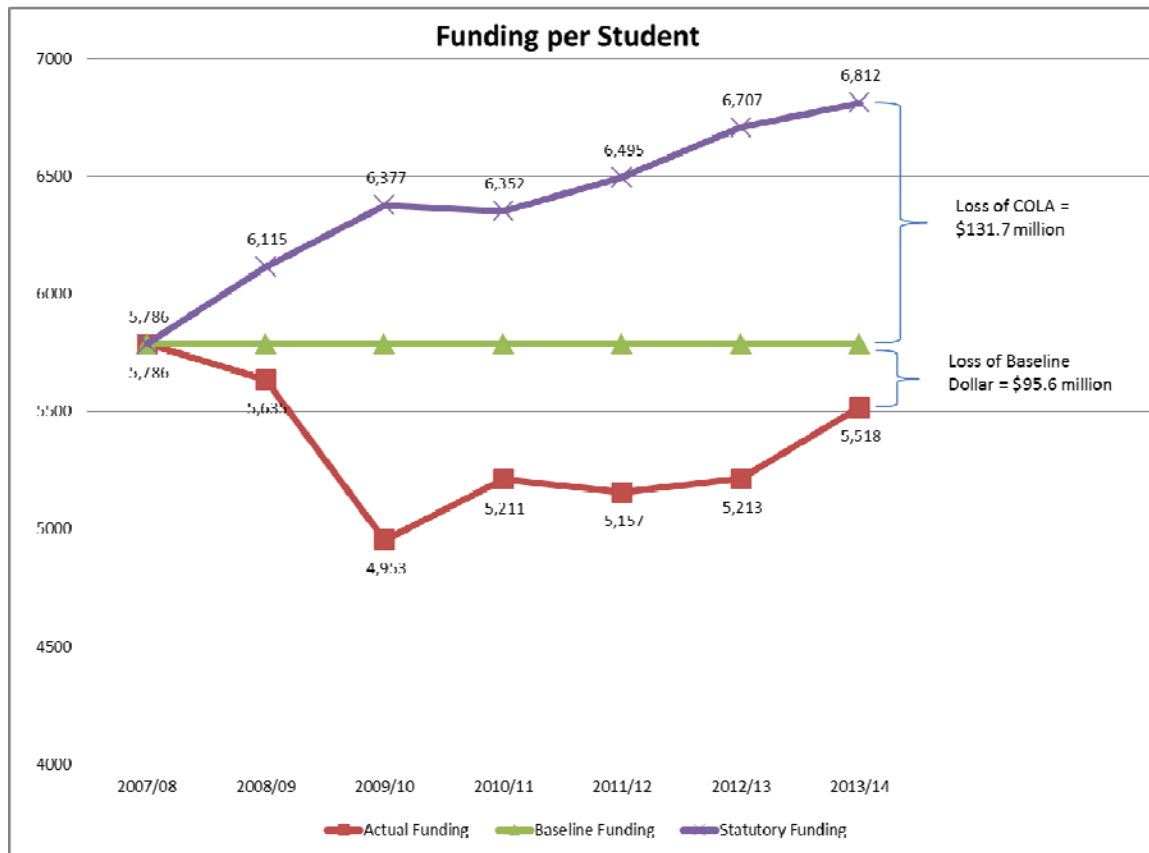
REVENUE LIMIT AND COST OF LIVING ADJUSTMENTS (COLA)

YEAR/DESCRIPTION	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2014/15
Cost of Living Adjustment (COLA)	4.53%	5.66%	4.25%	-0.39%	2.24%	3.24%	1.565%	1.80%	2.20%
Deficit Factor	0.000%	-7.844%	-18.355%	-17.963%	-20.602%	-22.272%	-18.997%	-18.997%	-18.997%
One-Time Reduction	\$0.00	\$0.00	(\$252.99)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Base Revenue Limit Per ADA	\$5,785.82	\$6,114.82	\$6,376.82	\$6,351.82	\$6,494.82	\$6,706.82	\$6,811.78	\$6,934.39	\$7,086.95
Funded Base Revenue Limit Per ADA	\$5,785.82	\$5,635.17	\$4,953.36	\$5,210.84	\$5,156.76	\$5,213.08	\$5,517.75	\$5,617.07	\$5,740.64
Revenue Limit per ADA Change (\$)	\$252.00	(\$150.65)	(\$681.81)	\$257.48	(\$54.09)	\$56.32	\$304.67	\$99.32	\$123.58
Revenue Limit per ADA Change (%)	4.55%	-2.60%	-12.10%	5.20%	-1.04%	1.09%	5.84%	1.80%	2.20%
Revenue Limit ADA	30,689	30,966	31,086	31,405	31,618	32,249	32,604	32,910	33,287
Estimated Loss of COLA	\$0	(\$10,187,696)	(\$18,371,903)	(\$17,775,060)	(\$22,417,240)	(\$29,701,329)	(\$33,450,456)	(\$37,799,564)	(\$43,310,730)
Estimated Loss of Baseline Dollars	\$0	(\$4,664,865)	(\$25,877,814)	(\$18,056,994)	(\$19,889,777)	(\$18,470,387)	(\$8,740,234)	(\$5,553,661)	(\$1,503,824)
Cummulative Loss in Revenue Limit	\$0	(\$14,852,560)	(\$59,102,277)	(\$94,934,331)	(\$137,241,348)	(\$185,413,065)	(\$227,603,755)	(\$270,956,980)	(\$315,771,533)

Italics and Highlighted – Projected

REVENUE LIMIT AND COST OF LIVING ADJUSTMENTS (COLA)

Revenue limit is the District's main source of unrestricted general purpose funds. The chart below illustrates the funding level per student that the District should receive (Statutory Funding) versus the actual funding that the District receives.



In 2007-08, the District received a COLA of 4.53%. No new equalization aid was provided. There was no deficit factor, which resulted in a fully funded Revenue Limit.

In 2008-09, the State added COLA of 5.66%, but applied a deficit factor of 7.844%. The District's base revenue limit per ADA should be \$6,114.82 after the COLA was added, however, it was reduced by the deficit factor, which resulted in funded base revenue limit per ADA of \$5,635.17, a reduction of \$150.65 from the previous year or a loss of baseline funding of \$4.7 million.

In 2009-10, the State added COLA of 4.25%, but applied a deficit factor of 18.355%. Additionally, the State imposed one-time reductions of \$252.99 per ADA. The District's base revenue limit per ADA should be \$6,376.82 after the COLA was added, however, it was reduced by the deficit factor and one-time cut, which resulted in funded base

REVENUE LIMIT AND COST OF LIVING ADJUSTMENTS (COLA)

revenue limit per ADA of \$4,953.36, a reduction of \$681.81 from the previous year or a loss of baseline funding of \$25.9 million.

In 2010-11, the State added negative COLA of 0.39%, but applied a deficit factor of 17.963%. The one-time reduction from 2009-10 was restored in 2010-11. The District's base revenue limit per ADA should be \$6,351.82 after the COLA was added and restoration of the one-time cut, however, it was reduced by the deficit factor, which resulted in funded base revenue limit per ADA of \$5,210.84, an increase of \$257.48 from the previous year. Despite the increase in per ADA funding from the previous year, this rate is still below the level of funding from 2007/08, thus generating a loss of baseline funding of \$18.1 million.

In 2011-12, the State added COLA of 2.24%, but applied a deficit factor of 20.602%. The District's base revenue limit per ADA should be \$6,494.82 after the COLA was added, however, it was reduced by the deficit factor, which resulted in funded base revenue limit per ADA of \$5,156.76, a reduction of \$54.09 from the previous year or a loss of baseline funding of \$19.9 million. The \$54.09 reduction was a result of the trigger cuts in December 2011, and later amended by Senate Bill 80. This reduction is one-time for 2011-12 and should be restored in 2012-13.

In 2012-13, the State added COLA of 3.24%, but applied a deficit factor of 22.272%. The one-time reduction from 2011-12 was restored in 2012-13. The District's base revenue limit per ADA should be of \$6,706.82 after the COLA was added and the restoration of the one-time cut, however, it was reduced by the deficit factor, which resulted in funded base revenue limit of \$5,213.08, an increase of \$56.32 from the previous year. Despite the increase in per ADA funding from the previous year, this rate is still below the level of funding from 2007/08, thus generating a loss of baseline funding of \$18.5 million. Due to the passage of proposition 30, the District avoided further loss of \$441 per ADA or \$14.2 million.

In 2013-14, the State estimates a COLA of 1.565%, and a deficit factor of 18.997%. The District's base revenue limit per ADA should be of \$6,811.78 after the COLA is added; however, it will be reduced by the deficit factor, which will result in funded base revenue limit of \$5,517.75, an increase of \$304.67 from the previous year. Despite the increase in per ADA funding from the previous year, this rate is still below the level of funding from 2007/08, thus generating a loss of baseline funding of \$8.7 million.

Using 2007-08 as the baseline year (since this was the last year that revenue limit was fully funded), the total loss in COLA is about \$131.7 million and the total loss in baseline funding for revenue limit is another \$95.6 million, a total loss of approximately \$228 million over 6 years.

This page left blank intentionally

ASSUMPTIONS FOR EXPENDITURE PROJECTIONS IN THE GENERAL FUND

General fund is primarily used to pay for the salaries and benefits of classroom teachers. The calculation is based on a student to teacher ratio that is agreed upon between the District and the teachers' organization. This fund also pays for the salaries and benefits of all support staff, school site administrators, and District administrators. School sites and departments are provided allocations for supplies and other operating expenses from this fund. Other operating expenses, such as utility costs, insurance, legal fees and other professional services, are paid from this fund. Expenditures for supplemental services provided by the categorical funds from Federal, State, and Local sources are also included in this fund, but are accounted separately.

The following assumptions are used in estimating expenditures:

- a) Classroom staffing is estimated using the following class sizes and ratio:
 - Grade K – 28:1
 - Grades 1-3 – 30:1
 - Grades 4-6 – 30:1
 - Grades 7-12 – 27.5:1 (Ratio)

- b) Step and column movement in the salary schedule is calculated for all eligible employees. A step change is a movement in the salary schedule upon completion of each year of service to the district. Teachers' column movements are granted upon completion of additional credentials during the year.

- c) On May 17, 2013, the Fremont Unified District Teachers Association (FUDTA) and the District reached an agreement in their contract negotiation. FUDTA and the Governing Board ratified the agreement. Certificated salary expenditures for 2012/13 include the cost of 4% one-time off-schedule payment to all members of FUDTA, while expenditures for 2013/14 include the cost of 2% salary increase.

- d) The California School Employees Association (CSEA) and Service Employees International Union (SEIU) have not completed its bargaining with the District and have not reached an agreement. The costs of any adjustments to its salaries and benefits will be adjusted in the next budget revision following the agreement. The cost of 1% of salaries and benefits for CSEA is \$269,000 and for SEIU is \$138,000.

The letter of conferment with Fremont School Management Association (FSMA) will be presented to the Governing Board for approval on June 26, 2013, which is consistent with the FUDTA agreement. Due to the timing, the cost associated with this agreement is not included in the proposed budget. The cost of this agreement is estimated at \$624,000 for 2012/13 and \$332,000 for 2013/14. The budget will be adjusted to include these amounts in the next scheduled budget revision, contingent upon the Governing Board's approval.

**ASSUMPTIONS FOR EXPENDITURE PROJECTIONS
IN THE GENERAL FUND**

- e) The following positions will be added to the existing support staff at the school sites:
 - 10.0 FTE Secondary Counselors
 - 3.0 FTE Assistant Principals for the larger elementary schools

- f) The employee benefit expenditures do not include the potential impact of the “Affordable Care Act” that will take effect on January 1, 2014.

- g) The following statutory employee benefits are used in estimating labor costs:

Description	Certificated Employees	Classified Employees
State Teacher Retirement System (STRS)	8.25%	
Public Employee Retirement System (PERS)		13.02%
Federal Insurance Contribution Act (FICA)		6.20%
Medicare	1.45%	1.45%
State Unemployment Insurance (SUI)	0.05%	0.05%
Workers Compensation Insurance (WC)	3.13%	3.13%
Other Post-Employment Benefit (OPEB)	1.70%	1.70%
Total	14.58%	25.55%

- h) Unemployment insurance has decreased from 1.10% to 0.05%.

- i) Utility costs are projected to remain the same as prior year. Any savings from the conservation effort will be adjusted in the future budget revisions.

- j) A contribution to Special Education and Home to School Transportation Program is estimated at \$18.8 million and \$2 million, respectively.

- k) Proceeds from the parcel tax (Measure K) will continue to fund the following positions:
 - Librarians
 - Library Media Technicians
 - Computer Teachers (Preparation Time)

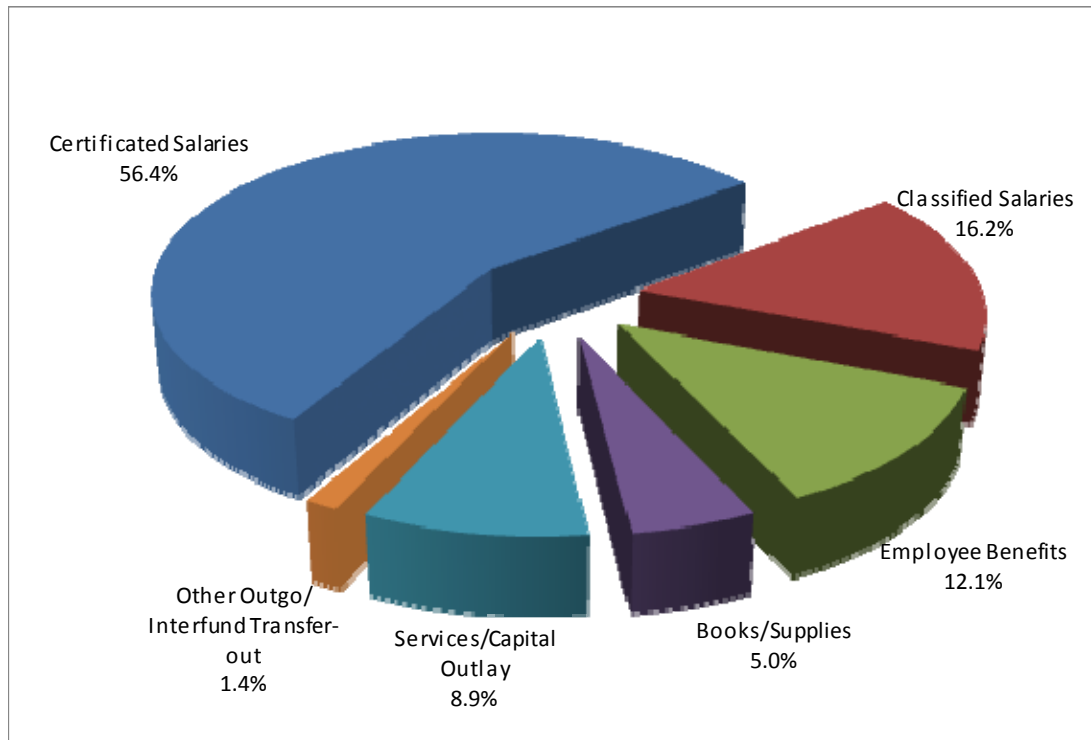
- l) The cost of the General Obligation Bond election is estimated at \$300,000.

- m) The District’s approved indirect cost rate for 2012/13 is 5.1%.

GENERAL FUND EXPENDITURES (USES OF FUNDS)

Expenditures Category	Estimated Actual	Proposed Budget	% of Total
Certificated Salaries	\$143,681,933	\$144,069,040	56.4%
Classified Salaries	40,622,493	41,354,745	16.2%
Employee Benefits	33,201,108	31,055,644	12.2%
Sub-total Salaries & Benefits*	\$217,505,534	\$216,479,429	84.7%
Books/Supplies	\$15,457,739	\$12,869,689	5.0%
Services/Capital Outlay	29,400,333	22,755,322	8.9%
Other Outgo/ Interfund Transfer- ou	3,640,407	3,497,572	1.4%
Total Expenditures	\$266,004,013	\$255,602,012	100.0%

*This chart shows that salaries and benefits represent 84.7% of the overall general fund expenditures.

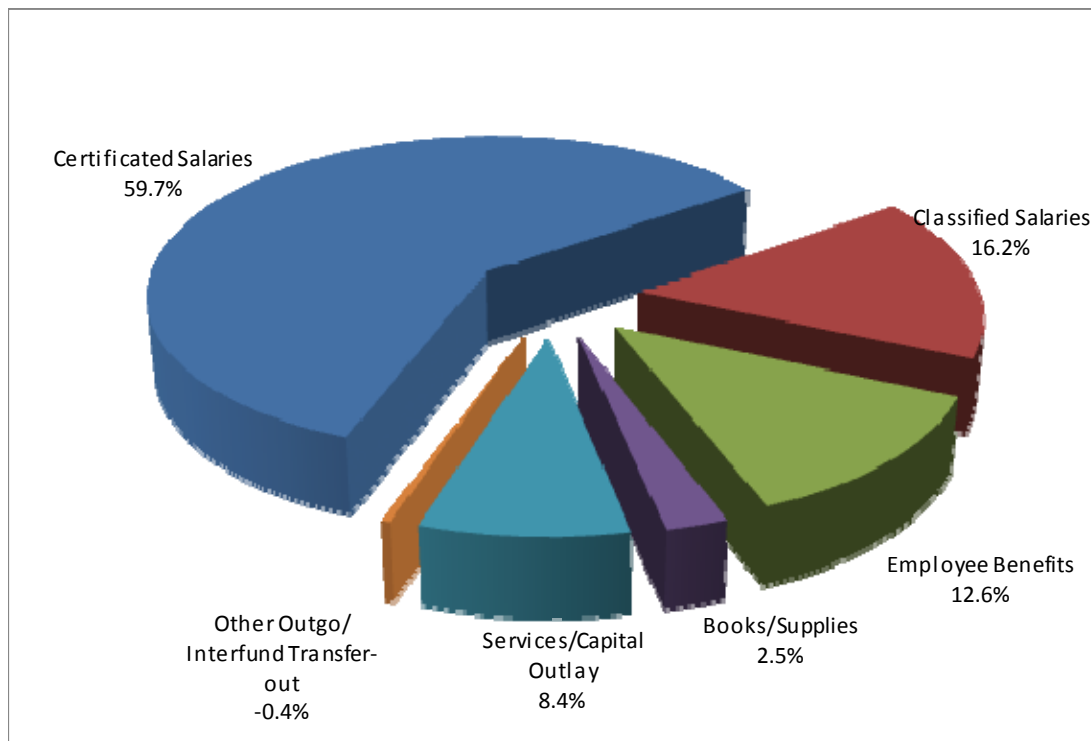


The overall general fund expenditures of \$255.6 million include expenditures from categorical funds of \$27.3 million. Categorical programs are supplemental funds in addition to the basic education funding. While categorical funds are accounted as part of the general fund, it cannot be used to pay salaries and benefits of a regular classroom teacher nor any positions that are the responsibility of the unrestricted general purpose fund. Categorical funds are primarily spent on professional service contracts, supplies, and other operating expenses that are non-payroll related.

**GENERAL FUND EXPENDITURES (USES OF FUNDS)
WITHOUT CATEGORICAL PROGRAMS**

Expenditures Category	Estimated Actual	Proposed Budget	% of Total
Certificated Salaries	\$135,059,849	\$137,465,266	60.2%
Classified Salaries	36,128,412	37,395,081	16.4%
Employee Benefits	30,635,382	29,118,748	12.8%
Sub-total Salaries & Benefits**	\$201,823,643	\$203,979,095	89.4%
Books/Supplies	\$4,851,062	\$5,840,215	2.6%
Services/Capital Outlay	22,449,221	19,404,212	8.5%
Other Outgo/ Interfund Transfer-out	(849,426)	(965,958)	-0.4%
Total Expenditures	\$228,274,500	\$228,257,564	100.0%

**This chart shows that salaries and benefits represent 89.4% of the general fund expenditures, when categorical funds are excluded.



The total expenditures of \$228.3 million exclude categorical program expenditures. This calculation shows that when expenditures for categorical programs are excluded, the percentage of salaries and benefits increased. Since categorical programs are supplemental funds and cannot be used to pay for the basic costs of school operation, this calculation shows accurate representation of the salaries and benefits ratio over the expenditures.

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Tier III Categorical	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget	Estimated Actual	Increase/ (Decrease)
Teacher - Elementary	630.00						630.00	617.00	13.00
Teacher - Computer Elementary			11.60				11.60	13.00	(1.40)
Teacher - Prep Elementary	75.80						75.80	71.80	4.00
Teacher - Secondary	532.28					1.53	533.81	523.55	10.26
Teacher - Opportunity		4.34					4.34	3.74	0.60
Teacher - Special Education				211.50			211.50	215.33	(3.83)
Teacher - Other	6.00	2.30				3.00	11.30	6.00	5.30
Teacher - Federal & State						16.90	16.90	15.93	0.97
Counselor	32.00	1.00					33.00	23.00	10.00
Librarian			5.00				5.00	5.00	0.00
Nurse	13.00						13.00	12.00	1.00
Psychologist				22.60			22.60	22.60	0.00
School Social Worker						0.50	0.50	1.00	(0.50)
Superintendent	1.00						1.00	1.00	0.00
Assistant Superintendent, Human Resources	1.00						1.00	1.00	0.00
Assistant Superintendent, Instructional Services	1.00						1.00	1.00	0.00
Director, Assessment & Elementary Instruction	1.00						1.00	1.00	0.00
Director, Certificated Personnel	1.00						1.00	1.00	0.00
Director, Elementary Curriculum & Staff Development		1.00					1.00	1.00	0.00
Director, Federal and State Projects						1.00	1.00	1.00	0.00
Director, Pupil Services	1.00						1.00	1.00	0.00
Director, Secondary Education	1.00						1.00	1.00	0.00
Director, Special Services				1.00			1.00	1.00	0.00

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Tier III Categorical	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget	Estimated Actual	Increase/ (Decrease)
Principal, Elementary	28.00						28.00	28.00	0.00
Principal, Junior High	5.00						5.00	5.00	0.00
Principal, High School	5.00						5.00	5.00	0.00
Principal, Continuation	0.76	0.24					1.00	1.00	0.00
Assistant Director, Special Services				1.00			1.00	1.00	0.00
Vice Principal, Junior High	5.00						5.00	5.00	0.00
Vice Principal, High School	2.00						2.00	4.00	(2.00)
Vice Principal, Continuation	1.00						1.00	1.00	0.00
Assistant Principal, High School	13.00						13.00	11.50	1.50
Assistant Principal, Elementary	3.00						3.00	0.00	3.00
Coordinator, Health Services	1.00						1.00	0.00	1.00
Coordinator, Teen Parent Programs		1.00					1.00	0.50	0.50
Coordinator, Special Education Programs				1.00			1.00	1.00	0.00
Categorical Program Manager						3.20	3.20	3.20	0.00
Program Specialist		0.80		6.70			7.50	7.00	0.50
TOTAL CERTIFICATED STAFF (FTE)	1,359.84	10.68	16.60	243.80	0.00	26.13	1,657.05	1,613.15	43.90

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Tier III Categorical	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget	Estimated Actual	Increase/ (Decrease)
Paraeducator	5.00			260.32		14.28	279.60	286.33	(6.73)
Athletic Stadium Specialist	1.00						1.00	1.00	0.00
Bus Driver						23.00	23.00	23.00	0.00
Campus Supervisor		17.75					17.75	17.25	0.50
Carpenter					2.00		2.00	2.00	0.00
Community Liaison - Bilingual						4.44	4.44	4.44	0.00
Custodian	120.63						120.63	119.63	1.00
Delivery Driver	5.00						5.00	5.00	0.00
Dispatcher						2.00	2.00	2.00	0.00
Electrician					3.00		3.00	3.00	0.00
Electronic Technician					4.00		4.00	4.00	0.00
Equipment Mechanic					1.60	2.40	4.00	4.00	0.00
Equipment Operator	5.00						5.00	5.00	0.00
Gardener	7.00						7.00	7.00	0.00
Glazier					1.00		1.00	1.00	0.00
Heating/Air Condition Mechanic					6.00		6.00	6.00	0.00
Irrigation Technician	1.00						1.00	1.00	0.00
Library Media Technician		0.08	30.06				30.14	30.14	0.00
Locksmith					1.00		1.00	1.00	0.00
Maintenance Purchasing/Stock Clerk					1.00		1.00	1.00	0.00
Mobile Maintenance Technician					12.00		12.00	11.00	1.00
Painter					4.00		4.00	4.00	0.00
Plumber					1.00		1.00	1.00	0.00
Senior Irrigation Technician	2.00						2.00	2.00	0.00

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Tier III Categorical	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget	Estimated Actual	Increase/ (Decrease)
Supply Clerk/Utility	5.00						5.00	5.00	0.00
Trainer, Driver/Safety						1.00	1.00	1.00	0.00
Transportation Utility Clerk/Dispatcher, Bus Drivers					0.40	0.60	1.00	1.00	0.00
Assistant Superintendent, Business Services	1.00						1.00	1.00	0.00
Director, Facilities Management	1.00						1.00	1.00	0.00
Director, Classified Personnel	1.00						1.00	1.00	0.00
Director, Budget, Audit & Attendance	1.00						1.00	1.00	0.00
Director, Accounting	1.00						1.00	1.00	0.00
Chief Technology Officer	1.00						1.00	1.00	0.00
Technical Services Manager	1.00						1.00	1.00	0.00
Director, Purchasing	1.00						1.00	1.00	0.00
Manager, Maintenance Operation & Grounds					1.00		1.00	1.00	0.00
Manager, Transportation					0.15	0.85	1.00	1.00	0.00
Manager, Risk Management	1.00						1.00	1.00	0.00
Supervisor, Payroll	1.00						1.00	1.00	0.00
Supervisor, Construction Programs							0.00	0.00	0.00
Supervisor, Maintenance					3.00		3.00	3.00	0.00
Administrative Assistant to the Superintendent	1.00						1.00	1.00	0.00
Supervisor, Custodial/Transportation Service	0.00						0.00	0.00	0.00
Supervisor, Transportation/Operations	0.50					0.50	1.00	1.00	0.00
Supervisor, Custodial/Grounds	1.00						1.00	1.00	0.00
Supervisor, Video Production	1.00						1.00	1.00	0.00
Supervisor, Accounts Payable	1.00						1.00	1.00	0.00
IT Project Coordinator	1.00						1.00	1.00	0.00
Supervisor, Warehouse/Drivers	0.70						0.70	0.70	0.00

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Tier III Categorical	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget	Estimated Actual	Increase/ (Decrease)
Systems Operations Supervisor	1.00						1.00	1.00	0.00
Administrative Assistant	3.00						3.00	3.00	0.00
Administrative Secretary	1.00						1.00	1.00	0.00
Account Clerk	6.25				0.15	1.85	8.25	8.51	(0.26)
Accounting Technician	5.75			1.00			6.75	6.75	0.00
Accounts Payable Clerk	3.00						3.00	3.00	0.00
Child Welfare/Attendance Specialist	2.00						2.00	2.00	0.00
Client Technology Technician	4.20						4.20	4.20	0.00
Computer Aided Draft & Design Technician	1.00						1.00	1.00	0.00
CSIS Systems Application Specialist	1.00						1.00	1.00	0.00
Data Control Clerk				1.00			1.00	1.00	0.00
Duplication Technician	1.00						1.00	1.00	0.00
Extended Day Program Site Coordinator						2.25	2.25	2.25	0.00
IMC Library/Media System Administrator	0.50						0.50	0.50	0.00
Language Assessment						4.00	4.00	4.00	0.00
Mailroom Clerk	1.00						1.00	1.00	0.00
Office Assistant	36.64	5.20		2.27	1.00	2.69	47.80	47.58	0.22
Offset Press Operator	1.00						1.00	1.00	0.00
Operations Database Specialist	2.00						2.00	2.00	0.00
Payroll Technician	7.00						7.00	7.00	0.00
Personnel Assistant	7.00						7.00	7.00	0.00
Personnel Technician	4.00						4.00	4.00	0.00
Position Control Technician	1.00						1.00	1.00	0.00
Purchasing Assistant	2.00						2.00	2.00	0.00

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Tier III Categorical	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget	Estimated Actual	Increase/ (Decrease)
School Clerk	35.25						35.25	35.25	0.00
School Secretary	39.00			1.00			40.00	40.00	0.00
School Site Tech Support Technician	0.80						0.80	1.30	(0.50)
Senior Client Technology Technician	1.00						1.00	1.00	0.00
Senior Language Assessment Technician						1.00	1.00	1.00	0.00
Service Desk Specialist	1.00						1.00	1.00	0.00
Staff Secretary	9.00			1.00	1.10	3.90	15.00	15.13	(0.13)
Video Production Technician	1.00						1.00	1.00	0.00
Behavior Intervention Specialist				4.00			4.00	4.00	0.00
Career/College Specialist	3.75			2.00			5.75	5.75	0.00
Job Coach				2.94			2.94	2.94	0.00
Lead Case Manager				1.00			1.00	1.00	0.00
Occupational Therapist				6.00			6.00	6.00	0.00
TOTAL CLASSIFIED STAFF (FTE)	349.97	23.03	30.06	282.53	43.40	64.76	793.75	798.64	(4.90)
TOTAL CERTIFICATED AND CLASSIFIED STAFF	1,709.81	33.71	46.66	526.33	43.40	90.89	2,450.80	2,411.79	39.00

**UNRESTRICTED GENERAL PURPOSE FUND
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$165,150,066	\$174,007,241
Federal Revenues	407,982	402,000
Other State Revenues	11,935,497	12,482,813
Local Revenues	2,173,546	1,545,735
TOTAL REVENUES	\$179,667,091	\$188,437,789
B) EXPENDITURES		
Certificated Salaries	\$112,855,779	\$115,592,487
Classified Salaries	19,914,035	20,692,331
Employee Benefits	22,861,876	21,763,993
Books and Supplies	2,687,599	1,855,490
Services and Operating Expenses	9,690,310	9,968,349
Capital Outlay	11,697	10,000
Other Outgo	315,628	308,691
Direct Support/Indirect Costs	(3,275,458)	(3,744,986)
TOTAL EXPENDITURES	\$165,061,466	\$166,446,355
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$14,605,625	\$21,991,434
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$638,236	\$655,327
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions/Flexibility Transfers	(23,545,173)	(24,896,662)
TOTAL OTHER FINANCING SOURCES/USES	(\$22,906,937)	(\$24,241,335)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$8,301,312)	(\$2,249,901)
F) BEGINNING FUND BALANCE	\$28,473,362	\$20,172,050
G) ENDING FUND BALANCE	\$20,172,050	\$17,922,149

**UNRESTRICTED GENERAL PURPOSE FUND
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
H) COMPONENTS OF ENDING FUND BALANCE		
a) Designated for:		
Revolving Cash	\$100,000	\$100,000
Stores/Prepaid Expenditures	318,000	318,000
Carryover of Unspent Funds	0	0
Total Designations	\$418,000	\$418,000
b) Reserve:		
State Mandated Reserve (2%)	\$5,320,080	\$5,112,040
Board Designated Reserve	5,320,080	5,112,040
Undesignated Reserve	9,113,890	7,280,069
Total Reserve (\$)	\$19,754,050	\$17,504,149
Total Reserve (%)	7.43%	6.85%
ENDING FUND BALANCE (a + b)	\$20,172,050	\$17,922,149

This summary represents revenues, expenditures and changes in fund balance of the unrestricted general purpose fund **(does not include parcel tax and Tier III categorical programs)**. This is a major subset of the overall general fund. Unlike categorical programs, the unrestricted general purpose fund is the base funding for education, which is primarily used to fund salaries and benefits of classroom teachers, site administrators, support staff, and classroom and office supplies. The District is required by law to set aside a minimum 2% of the total general fund expenditures from the ending fund balance as a reserve for economic uncertainties. The Governing Board designated an additional 2% to cover any unplanned emergency expenditures. At June 30, 2014, the District is projecting a total reserve of 6.85% or \$17.5 million.

**UNRESTRICTED GENERAL PURPOSE FUND
SOURCES OF REVENUES**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUE LIMIT SOURCES		
State Aid	\$50,205,036	\$76,258,720
Education Protection Account	34,202,978	28,046,442
Property Taxes	86,934,691	76,917,948
Revenue Limit Transfer to Special Education	(5,653,742)	(6,628,599)
Charter School Share of Property Taxes	(538,897)	(587,270)
TOTAL REVENUE LIMIT SOURCES	\$165,150,066	\$174,007,241
B) FEDERAL REVENUES		
Medical Administrative Activities (MAA)	\$400,000	\$400,000
Other Federal Revenues	7,982	2,000
TOTAL FEDERAL REVENUES	\$407,982	\$402,000
C) STATE REVENUES		
Class Size Reduction K-3	\$5,644,170	\$5,644,170
Mandated Cost Block Grant and Reimbursement	965,773	1,515,368
Lottery-Unrestricted	4,573,368	4,573,368
Supplemental Hourly Program	663,392	663,392
Standardized Testing and Reporting (STAR)	51,086	51,086
CA High School Exit Examination (CAHSEE)	11,396	9,117
CA English Language Development Test (CELDT)	26,312	26,312
TOTAL STATE REVENUES	\$11,935,497	\$12,482,813
D) LOCAL REVENUES		
Leases and Rentals	\$1,233,531	\$1,139,226
Interest Income	94,000	95,000
Interagency Services	245,000	218,700
Other Local Revenues	601,015	92,809
TOTAL LOCAL REVENUES	\$2,173,546	\$1,545,735
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$179,667,091	\$188,437,789

This page left blank intentionally

**UNRESTRICTED GENERAL PURPOSE FUND – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$169,727,095	\$149,621,198	\$159,443,245	\$160,546,866	\$165,150,066
Federal Revenues	551,936	313,304	826,745	464,568	407,982
Other State Revenues	17,906,811	14,625,735	12,358,258	11,703,004	11,935,497
Local Revenues	2,759,335	2,033,569	2,071,168	2,823,501	2,173,546
TOTAL REVENUES	\$190,945,178	\$166,593,806	\$174,699,415	\$175,537,939	\$179,667,091
B) EXPENDITURES					
Certificated Salaries	\$111,647,153	\$109,614,440	\$102,330,028	\$104,337,722	\$112,855,779
Classified Salaries	22,483,055	21,139,310	20,815,102	21,141,318	19,914,035
Employee Benefits	20,968,616	20,836,722	20,690,618	22,014,880	22,861,876
Books and Supplies	2,219,989	1,708,196	1,562,493	2,432,057	2,687,599
Services and Operating Expenses	9,343,165	8,569,327	7,994,472	9,634,209	9,690,310
Capital Outlay	(438,641)	622,731	58,543	463,261	11,697
Other Outgo	243,557	255,782	294,195	308,779	315,628
Direct Support/Indirect Costs	(4,134,744)	(3,235,850)	(3,627,014)	(3,161,735)	(3,275,458)
TOTAL EXPENDITURES	\$162,332,149	\$159,510,658	\$150,118,436	\$157,170,491	\$165,061,466
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$28,613,029	\$7,083,148	\$24,580,979	\$18,367,447	\$14,605,625
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$563,238	\$860,655	\$601,074	\$822,915	\$638,236
Interfund Transfer Out	1,433,840	160,002	160,062	0	0
Other Sources	0	255,651	0	0	0
Contributions/Flexibility Transfers	(18,818,802)	(13,023,617)	(16,193,280)	(22,877,420)	(23,545,173)
TOTAL OTHER FINANCING SOURCES/USES	(\$19,689,404)	(\$12,067,313)	(\$15,752,268)	(\$22,054,505)	(\$22,906,937)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$8,923,625	(\$4,984,165)	\$8,828,710	(\$3,687,058)	(\$8,301,312)
F) BEGINNING FUND BALANCE	\$19,392,249	\$28,315,873	\$23,331,708	\$32,160,419	\$28,473,361
G) ENDING FUND BALANCE	\$28,315,873	\$23,331,708	\$32,160,419	\$28,473,361	\$20,172,049

**UNRESTRICTED GENERAL PURPOSE FUND – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
H) COMPONENTS OF ENDING FUND BALANCE					
a) Designated for:					
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid					
Expenditures	318,662	427,781	452,244	281,549	318,000
Mandated Costs	2,532,765	100,000	775,047	954,811	0
Medical Administrative Activities (MAA)	610,657	301,255	1,067,559	1,306,000	0
Projected Loss of Revenue					
Limit Funds	7,780,000	0	7,976,794	0	0
Carryover of Unspent Funds	221,207	607,122	62,321	0	0
Total Designations	\$11,563,291	\$1,536,158	\$10,433,965	\$2,642,360	\$418,000
b) Reserve:					
State Mandated Reserve (2%)	\$5,336,927	\$5,207,447	\$5,106,164	\$5,094,820	\$5,320,080
Board Designated Reserve	0	0	0	0	5,320,080
Undesignated Reserve	11,415,656	16,588,103	16,620,290	20,736,181	9,113,889
Total Reserve (\$)	\$16,752,582	\$21,795,550	\$21,726,454	\$25,831,001	\$19,754,049
Total Reserve (%)	6.28%	8.37%	8.51%	10.14%	7.43%
ENDING FUND BALANCE (a + b)	\$28,315,873	\$23,331,708	\$32,160,419	\$28,473,361	\$20,172,049

**TIER III CATEGORICAL PROGRAMS
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit	\$0	\$0
Federal Revenues	0	0
Other State Revenues	16,453,473	16,203,473
Local Revenues	14,976	0
TOTAL REVENUES	\$16,468,449	\$16,203,473
B) EXPENDITURES		
Certificated Salaries	\$4,270,977	\$4,090,089
Classified Salaries	1,025,153	1,119,621
Employee Benefits	904,635	811,081
Books and Supplies	1,619,996	3,454,633
Services and Operating Expenses	1,253,549	1,165,040
Capital Outlay	825	0
Other Outgo	3,641,311	3,642,753
Direct Support/Indirect Costs	289,376	343,213
TOTAL EXPENDITURES	\$13,005,822	\$14,626,430
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$3,462,627	\$1,577,043
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions/Flexibility Transfers	(4,184,118)	(2,615,217)
TOTAL OTHER FINANCING SOURCES/USES	(\$4,184,118)	(\$2,615,217)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$721,491)	(\$1,038,174)
F) BEGINNING FUND BALANCE	\$1,759,665	\$1,038,174
G) ENDING FUND BALANCE	\$1,038,174	\$0

**TIER III CATEGORICAL PROGRAMS
SOURCES OF REVENUES**

	Estimated Actual 2012/13	Proposed Budget 2013/14
STATE REVENUES		
Advance Placement Course	\$2,191	\$2,191
CA High School Exit Exam (CAHSEE)	165,892	165,892
Secondary School Counselors	847,443	847,443
Cal-Safe Support Services	320,865	320,865
Gifted and Talented Education	207,991	207,991
Instructional Material Fund		
Realignment Program (IMFRP)	1,747,797	1,747,797
Class Size Reduction 9th Grade CSR	902,627	902,627
Peer Assistance and Review (PAR)	121,401	121,401
Math and Reading Professional Development - English Learner	126,259	126,259
Math and Reading Professional Development	136,284	136,284
Tier III Pass Through	17,862	17,862
Pupil Retention Block Grant	90,044	90,044
Teacher Credentialing Block Grant (BTSA)	518,567	518,567
Professional Development Block Grant (Buy Back Days)	1,458,057	1,458,057
Targeted Instructional Improvement Block Grant (TIIBG)	1,735,344	1,735,344
School and Library Improvement Block Grant (SLIBG)	1,779,790	1,779,790
School Safety and Violence Prevention	395,710	395,710
Arts and Music Block Grant	438,729	438,729
Regional Occupational Centers/Program (ROC/P)	3,490,620	3,490,620
Adult Education Fund	1,750,000	1,500,000
Deferred Maintenance	200,000	200,000
TOTAL TIER III CATEGORICAL PROGRAM REVENUES	\$16,453,473	\$16,203,473

**TIER III CATEGORICAL PROGRAMS – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	19,320,302	21,131,810	17,209,551	16,453,473
Local Revenues	0	171	0	0	14,976
TOTAL REVENUES	\$0	\$19,320,473	\$21,131,810	\$17,209,551	\$16,468,449
B) EXPENDITURES					
Certificated Salaries	\$0	\$1,260,566	\$1,274,882	\$4,124,928	\$4,270,977
Classified Salaries	0	1,134,965	1,068,039	1,046,431	1,025,153
Employee Benefits	0	426,811	416,936	898,555	904,635
Books and Supplies	0	1,960,238	506,968	2,605,030	1,619,996
Services and Operating Expenses	0	1,569,408	1,628,762	1,364,903	1,253,549
Capital Outlay	0	21,423	146	11,500	825
Other Outgo	0	4,778,902	4,323,237	4,390,854	3,641,311
Direct Support/Indirect Costs	0	293,855	231,795	274,487	289,376
TOTAL EXPENDITURES	\$0	\$11,446,167	\$9,450,766	\$14,716,688	\$13,005,822
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$0	\$7,874,306	\$11,681,044	\$2,492,863	\$3,462,627
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	5,731,301	4,131,317	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	(2,143,005)	(4,860,353)	(3,422,572)	(4,184,118)
TOTAL OTHER FINANCING SOURCES/USES	\$0	(\$7,874,306)	(\$8,991,670)	(\$3,422,572)	(\$4,184,118)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$2,689,374	(\$929,709)	(\$721,491)
F) BEGINNING FUND BALANCE	\$0	\$0	\$0	\$2,689,374	\$1,759,665
G) ENDING FUND BALANCE	\$0	\$0	\$2,689,374	\$1,759,665	\$1,038,174

This page left blank intentionally

**PARCEL TAX FUND (MEASURE K)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	3,302,220	3,152,175
TOTAL REVENUES	\$3,302,220	\$3,152,175
B) EXPENDITURES		
Certificated Salaries	\$1,237,663	\$1,184,467
Classified Salaries	1,383,414	1,389,909
Employee Benefits	576,520	525,488
Books and Supplies	0	0
Services and Operating Expenses	104,623	52,311
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$3,302,220	\$3,152,175
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$0	\$0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions/Flexibility Transfers	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0
F) BEGINNING FUND BALANCE	\$0	\$0
G) ENDING FUND BALANCE	\$0	\$0

**PARCEL TAX FUND (MEASURE K) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	0	0	0	2,951,081	3,302,220
TOTAL REVENUES	\$0	\$0	\$0	\$2,951,081	\$3,302,220
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$1,100,315	\$1,237,663
Classified Salaries	0	0	0	1,330,846	1,383,414
Employee Benefits	0	0	0	519,921	576,520
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	104,623
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$2,951,081	\$3,302,220
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$0	\$0	\$0	\$0	\$0
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0	\$0
F) BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0
G) ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0

**SPECIAL EDUCATION PROGRAM
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$6,769,959	\$7,757,776
Federal Revenues	6,679,263	6,024,954
Other State Revenues	18,797,816	19,074,506
Local Revenues	311,596	311,596
TOTAL REVENUES	\$32,558,634	\$33,168,832
B) EXPENDITURES		
Certificated Salaries	\$20,966,407	\$20,688,312
Classified Salaries	11,852,803	11,977,087
Employee Benefits	6,283,855	5,861,938
Books and Supplies	1,424,137	2,564,110
Services and Operating Expenses	10,887,960	8,392,895
Capital Outlay	0	0
Other Outgo	14,266	4,140
Direct Support/Indirect Costs	1,843,491	2,432,791
TOTAL EXPENDITURES	\$53,272,919	\$51,921,273
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$20,714,285)	(\$18,752,441)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions/Flexibility Transfers	19,198,421	18,752,441
TOTAL OTHER FINANCING SOURCES/USES	\$19,198,421	\$18,752,441
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$1,515,864)	\$0
F) BEGINNING FUND BALANCE	\$1,515,864	\$0
G) ENDING FUND BALANCE	\$0	\$0

**SPECIAL EDUCATION PROGRAM
SOURCES OF REVENUES**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUE LIMIT SOURCES		
Revenue Limit Transfer	\$5,653,742	\$6,628,599
Property Tax Transfer	1,116,217	1,129,177
TOTAL REVENUE LIMIT SOURCES	\$6,769,959	\$7,757,776
B) FEDERAL REVENUES		
Basic Local Assistance Entitlement	\$5,383,796	\$4,861,845
Basic Local Assistance Entitlement-Private School	\$58,657	\$79,654
Preschool Grant	226,640	183,897
Preschool Local Entitlement	386,028	313,901
Mental Health Services	411,346	372,972
Preschool Staff Development	1,466	1,355
Early Intervention Grant	211,330	211,330
TOTAL FEDERAL REVENUES	\$6,679,263	\$6,024,954
C) STATE REVENUES		
State Apportionment	15,436,315	15,680,606
Early Education (Infant Program)	173,440	173,440
Transportation	1,040,310	1,013,900
Other State Revenue	0	0
Mental Health Services	1,856,135	1,915,345
Project Workability	271,148	271,148
Low Incidence Entitlement	8,928	8,457
Personnel Staff Development	11,540	11,610
TOTAL STATE REVENUES	\$18,797,816	\$19,074,506
D) LOCAL REVENUES		
Other Local Revenues	\$311,596	\$311,596
TOTAL LOCAL REVENUES	\$311,596	\$311,596
TOTAL SPECIAL EDUCATION REVENUES	\$32,558,634	\$33,168,832

**SPECIAL EDUCATION PROGRAM – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$6,694,931	\$6,341,768	\$6,973,430	\$7,044,209	\$6,769,959
Federal Revenues	9,404,596	11,834,427	14,409,829	6,285,341	6,679,263
Other State Revenues	26,196,240	26,006,711	26,841,694	18,181,060	18,797,816
Local Revenues	623,445	689,407	429,314	664,640	311,596
TOTAL REVENUES	\$42,919,212	\$44,872,313	\$48,654,266	\$32,175,249	\$32,558,634
B) EXPENDITURES					
Certificated Salaries	\$18,203,842	\$18,658,171	\$19,789,231	\$19,957,499	\$20,966,407
Classified Salaries	9,875,362	10,325,867	10,936,011	12,475,161	11,852,803
Employee Benefits	4,852,369	5,028,919	5,486,070	6,289,526	6,283,855
Books and Supplies	265,725	350,394	1,732,456	548,865	1,424,137
Services and Operating Expenses	5,830,689	6,395,500	8,159,876	8,220,921	10,887,960
Capital Outlay	0	32	43,081	157,133	0
Other Outgo	13,218,746	13,981,623	13,463,026	12,387	14,266
Direct Support/Indirect Costs	2,005,317	1,563,779	1,984,204	1,783,013	1,843,491
TOTAL EXPENDITURES	\$54,252,049	\$56,304,285	\$61,593,956	\$49,444,506	\$53,272,919
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$11,332,837)	(\$11,431,972)	(\$12,939,689)	(\$17,269,257)	(\$20,714,285)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	11,267,322	11,554,885	13,324,738	18,227,986	19,198,421
TOTAL OTHER FINANCING SOURCES/USES	\$11,267,322	\$11,554,885	\$13,324,738	\$18,227,986	\$19,198,421
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$65,515)	\$122,913	\$385,048	\$958,729	(\$1,515,864)
F) BEGINNING FUND BALANCE	\$114,689	\$49,174	\$172,087	\$557,135	\$1,515,864
G) ENDING FUND BALANCE	\$49,174	\$172,087	\$557,135	\$1,515,864	\$0

This page left blank intentionally

**ROUTINE RESTRICTED MAINTENANCE FUND
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	153,895	0
TOTAL REVENUES	\$153,895	\$0
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	2,978,160	3,335,754
Employee Benefits	913,131	967,329
Books and Supplies	739,326	1,420,615
Services and Operating Expenses	1,457,692	759,636
Capital Outlay	296,939	221,021
Other Outgo	4,853	4,525
Direct Support/Indirect Costs	247,794	28,881
TOTAL EXPENDITURES	\$6,637,895	\$6,737,761
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$6,484,000)	(\$6,737,761)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions/Flexibility Transfers	6,484,000	6,737,761
TOTAL OTHER FINANCING SOURCES/USES	\$6,484,000	\$6,737,761
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0
F) BEGINNING FUND BALANCE	\$0	\$0
G) ENDING FUND BALANCE	\$0	\$0

**ROUTINE RESTRICTED MAINTENANCE FUND – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	0	53	0	554	153,895
TOTAL REVENUES	\$0	\$53	\$0	\$554	\$153,895
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	3,016,069	2,937,916	2,794,201	3,014,061	2,978,160
Employee Benefits	891,746	862,824	824,194	914,350	913,131
Books and Supplies	697,863	670,820	469,222	644,774	739,326
Services and Operating Expenses	1,251,035	1,272,921	1,261,294	1,603,015	1,457,692
Capital Outlay	29,317	99,033	82,887	164,250	296,939
Other Outgo	0	0	4,310	4,310	4,853
Direct Support/Indirect Costs	274,640	280,000	264,771	266,812	247,794
TOTAL EXPENDITURES	\$6,160,672	\$6,123,514	\$5,700,879	\$6,611,573	\$6,637,895
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$6,160,672)	(\$6,123,461)	(\$5,700,879)	(\$6,611,019)	(\$6,484,000)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	7,106,669	4,800,330	6,285,480	6,021,473	6,484,000
TOTAL OTHER FINANCING SOURCES/USES	\$7,106,669	\$4,800,330	\$6,285,480	\$6,021,473	\$6,484,000
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$945,997	(\$1,323,131)	\$584,601	(\$589,546)	\$0
F) BEGINNING FUND BALANCE	\$382,078	\$1,328,076	\$4,945	\$589,546	\$0
G) ENDING FUND BALANCE	\$1,328,076	\$4,945	\$589,546	\$0	\$0

**CATEGORICAL PROGRAMS
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	6,021,280	4,284,786
Other State Revenues	7,390,375	5,844,525
Local Revenues	4,952,470	567,030
TOTAL REVENUES	\$18,364,125	\$10,696,341
B) EXPENDITURES		
Certificated Salaries	\$4,351,107	\$2,513,685
Classified Salaries	3,468,928	2,840,043
Employee Benefits	1,661,091	1,125,815
Books and Supplies	8,986,681	3,574,841
Services and Operating Expenses	5,259,934	2,186,070
Capital Outlay	436,804	0
Other Outgo	61,641	51,853
Direct Support/Indirect Costs	497,505	425,711
TOTAL EXPENDITURES	\$24,723,691	\$12,718,018
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$6,359,566)	(\$2,021,677)
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Other Sources	0	0
Contributions/Flexibility Transfers	2,046,870	2,021,677
TOTAL OTHER FINANCING SOURCES/USES	\$2,046,870	\$2,021,677
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$4,312,696)	(\$0)
F) BEGINNING FUND BALANCE	\$4,312,696	\$0
G) ENDING FUND BALANCE	\$0	\$0

**CATEGORICAL PROGRAMS
SOURCES OF REVENUES**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) FEDERAL REVENUES		
Title I: Basic Grants Low Income	\$3,347,882	\$2,592,003
Title I: Migrant Education	54,019	53,100
Title I: Migrant Education- Summer	18,315	22,433
Title I: Even Start Migrant Education	30,000	30,000
Workability II, Transitions Partnership Program	301,868	301,868
Carl D. Perkins Career and Technical Education for	166,687	141,610
Title II: Part A Teacher Quality	1,106,333	504,632
Title II: Part D Enhancing Education Through Technology	10,033	0
Title III: Limited English Proficiency	811,407	510,631
Indian Education	46,176	42,205
Medi-Cal Billing Option	82,000	86,304
Other Restricted Federal Programs	46,560	0
TOTAL FEDERAL REVENUES	\$6,021,280	\$4,284,786
B) STATE REVENUES		
After School Education and Safety (ASES)	\$324,000	\$324,000
Lottery: Instructional Materials	1,106,460	1,106,460
CA Partnership Academies	441,368	0
CA Partnership Academies-Green and Clean Academies	168,679	0
Tobacco Use Prevention Education (TUPE)	367,300	0
Economic Impact Aid (EIA)	3,540,076	3,009,065
Home to School Transportation	1,442,492	1,405,000
TOTAL STATE REVENUES	\$7,390,375	\$5,844,525

**CATEGORICAL PROGRAMS
SOURCES OF REVENUES**

	Estimated Actual 2012/13	Proposed Budget 2013/14
C) LOCAL REVENUES		
Gifts & Donations-Districtwide	\$1,066	\$0
Gifts and Donations-Azeveda	47,256	0
Gifts and Donations-Blacow	14,125	0
Gifts and Donations-Brier	54,136	0
Gifts and Donations-Cabrillo	30,441	0
Gifts and Donations-Chadbourne	106,235	0
Gifts and Donations-Durham	26,764	0
Gifts and Donations-Glenmoor	75,063	0
Gifts and Donations-Green	58,001	0
Gifts and Donations-Grimmer	40,089	0
Gifts and Donations-Hirsch	45,407	0
Gifts and Donations-Weibel	77,839	0
Gifts and Donations-Leitch	102,342	0
Gifts and Donations-Maloney	33,511	0
Gifts and Donations-Mattos	43,803	0
Gifts and Donations-Millard	40,646	0
Gifts and Donations-MSJ Elem	67,373	0
Gifts and Donations-Mission	48,073	0
Gifts and Donations-Niles	94,188	0
Gifts and Donations-Forest Park	96,964	0
Gifts and Donations-Oliveira	100,892	0
Gifts and Donations-Parkmont	103,394	0
Gifts and Donations-Patterson	59,438	0
Gifts and Donations-Vallejo Mill	40,391	0
Gifts and Donations-Warm	237,376	0
Gifts and Donations-Gomes	180,906	0
Gifts and Donations-Warwick	71,351	0
Gifts and Donations-Brookvale	41,071	0
Gifts and Donations-Glankler	100	0
Gifts and Donations-Ardenwood	119,176	0
Gifts and Donations-Centerville	100,735	0
Gifts and Donations-Hopkins	155,630	0
Gifts and Donations-Horner	101,523	0
Gifts and Donations-Thornton	122,336	0
Gifts and Donations-Walters	19,969	0
Gifts and Donations-Irvington	88,850	0
Gifts and Donations-Kennedy	47,818	0
Gifts and Donations-MSJ HS	339,287	0
Gifts and Donations-Washington	60,264	0
Gifts and Donations-American	95,860	0

continued to next page

**CATEGORICAL PROGRAMS
SOURCES OF REVENUES**

	Estimated Actual 2012/13	Proposed Budget 2013/14
Gifts & Donations-Robertson	2,037	0
Gifts & Donations- Superintendent's Office	2,920	0
Spelling Bee	780	0
Summer Academy	15,258	0
Gifts and Donations-Preschool Tuition Program	943	0
Gifts and Donations-Native American	679	0
Gifts and Donations-Risk Management	4	0
Tak Stadium Consession Sales	29,047	0
Gifts and Donations-ASES	3,102	0
Gifts and Donations-Mandarin Immersion	10,464	0
Fremont Unified Student Store- FUSS	2,500	0
Preschool Tuition Program	74,340	105,530
Fremont Education Foundation- FEF	129,774	0
Ohlone Courses Rebate	61,070	0
Partners in Education	3,450	0
Gifts and Donation-Technology Department	8,000	0
San Francisco Bay-Integrated Middle School Science	24,754	15,000
COF Recycling Coordination Grant	70,000	75,000
SURF Board E	1,250	0
Community Redevelopment Projects	147,076	0
COF Energy Efficiency & Conservation Grant	68,350	0
Cargill-American HS Lead the Way	35,000	0
Hurlbut-Johnson Fund	100,000	0
Microsoft Settlement	628	0
Microsoft Voucher	92,455	0
IBM Community Grants	500	0

continued to next page

**CATEGORICAL PROGRAMS
SOURCES OF REVENUES**

	Estimated Actual 2012/13	Proposed Budget 2013/14
Philanthropic Venture Foundation	925	0
MHSA-PEI Grant	55,049	0
Schwab Charitable Fund	10,000	0
Why Try Intervention	130,000	0
Fremont Bank Foundation Grant	277,000	0
Best Practices Symposium	4,357	0
Local Revenues-Transportation	401,069	371,500
TOTAL LOCAL REVENUES	\$4,952,470	\$567,030
TOTAL CATEGORICAL PROGRAM REVENUES	\$18,364,125	\$10,696,341

**CATEGORICAL PROGRAMS – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	(\$0)	\$0	(\$0)	\$0
Federal Revenues	17,712,395	8,778,875	7,564,449	11,087,671	6,021,280
Other State Revenues	21,549,985	6,392,489	5,979,329	6,479,259	7,390,375
Local Revenues	4,737,098	4,717,537	5,131,702	5,144,024	4,952,470
TOTAL REVENUES	\$43,999,478	\$19,888,900	\$18,675,480	\$22,710,954	\$18,364,125
B) EXPENDITURES					
Certificated Salaries	\$14,301,293	\$5,490,153	\$7,382,014	\$8,857,947	\$4,351,107
Classified Salaries	5,487,991	3,891,431	4,492,524	3,793,161	3,468,928
Employee Benefits	3,347,507	1,717,988	2,163,179	2,416,179	1,661,091
Books and Supplies	7,058,508	3,428,841	4,106,644	3,746,014	8,986,681
Services and Operating Expenses	5,910,586	4,666,589	3,833,744	4,270,796	5,259,934
Capital Outlay	465,495	1,222,547	1,436,010	276,099	436,804
Other Outgo	4,811,330	40,475	47,793	56,174	61,641
Direct Support/Indirect Costs	1,284,912	638,380	690,871	430,311	497,505
TOTAL EXPENDITURES	\$42,667,622	\$21,096,405	\$24,152,779	\$23,846,681	\$24,723,691
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$1,331,856	(\$1,207,504)	(\$5,477,298)	(\$1,135,727)	(\$6,359,566)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	444,812	811,407	1,443,416	2,050,534	2,046,870
TOTAL OTHER FINANCING SOURCES/USES	\$444,812	\$811,407	\$1,443,416	\$2,050,534	\$2,046,870
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$1,776,667	(\$396,098)	(\$4,033,883)	\$914,807	(\$4,312,696)
F) BEGINNING FUND BALANCE	\$6,051,204	\$7,827,872	\$7,431,774	\$3,397,891	\$4,312,698
G) ENDING FUND BALANCE	\$7,827,872	\$7,431,774	\$3,397,891	\$4,312,698	\$2

This page left blank intentionally

MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND ASSUMPTIONS FOR REVENUE AND EXPENDITURE PROJECTION

The following assumptions were made in developing the General Fund Multi-Year Budget Projection. The purpose is to determine if the District will be able to meet its commitment for the years 2013/2014 (Budget Year) and 2014/2015 and 2015/2016 (Projected Years).

Revenues

- a) Enrollment of 33,557 for the Budget Year represents an increase from the prior year of 365 students. Enrollment for Projected Years is 33,872 and 34,260, respectively.
- b) Average Daily Attendance (ADA) is projected at 32,910 and 33,827, respectively for the Projected Years, which represents a 97.16% attendance rate.
- c) Since the Local Control Funding Formula (LCFF) has not been enacted, the Alameda County Office of Education (ACOE) recommended using the current law in estimating revenues in the Projected Years.
- d) Revenue Limit income for the Projected Years is based on ADA of 32,910 and 33,827, respectively. Cost of Living Adjustments (COLA) for the Projected Years is 1.8% and 2.2%, respectively. However, a deficit factor of 18.997% is calculated for the Projected Years. The Base Revenue Limit per ADA in the Projected Years is calculated at \$5,617 and \$5,741.
- e) Medical Administrative Activities (MAA) revenue is incorporated in the Projected Years for \$400,000 each year.
- f) A mandated cost block grant is included in the Projected Years at approximately \$1.5 million.
- g) State revenues are estimated with COLA in the Projected Years at the rate of 1.8% and 2.2%, respectively.
- h) The flexibility of K-3 Class Size Reduction (CSR) funding is originally set to expire on June 30, 2014. However, it is anticipated that the flexibility will be extended beyond this date.
- i) State Categorical programs under Tier III are included in the Projected Years using the same flexibility as in the current year. This flexibility is set to expire by June 30, 2015.
- j) Special Education funding under AB602 is projected with 1.8% COLA in 2014/15 and 2.2% in 2015/16.
- k) Parcel tax (Measure K) is budgeted at \$3.2M each year in the Projected Years. Currently, Library Media Technicians, Librarians, and Computer Teachers are funded with Measure K. The term of the Measure K funding will expire on June 30, 2016.

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND
ASSUMPTIONS FOR REVENUE AND EXPENDITURE PROJECTION**

Expenditures

- a) Classroom staffing in grades K-6 are estimated in the Projected Years using the following:

Year\Grade	K	1	2	3	4	5	6
2013-14	28	30	30	30	30	30	30
2014-15	28	28	30	30	30	30	30
2015-16	26	28	28	30	30	30	30

- b) The flexibility of K-3 Class Size Reduction is anticipated to continue beyond June 30, 2014, thus allowing class sizes higher than 20:1.
- c) Classroom staffing in grades 7-12 is estimated in the Projected Years using the following ratio:
- 2014/15 - 27.5:1
 - 2015/16 – 27.0:1
- d) Additional teachers are included in the Projected Years due to projected increase in enrollment and changes in class sizes and ratio.
- e) There are no projections for any salary adjustments in the Projected Years other than the estimated costs of step and column changes for all eligible employees.
- f) On May 17, 2013, the Fremont Unified District Teachers Association (FUDTA) and the District reached an agreement in their contract negotiation. FUDTA and the Governing Board ratified the agreement. The cost of 4% one-time off-schedule payment to all members of FUDTA is included in the 2012/13 budget. The cost of 2% salary increase is included in 2013/14 budget and the ongoing impact is incorporated in the Projected Years.
- n) The California School Employees Association (CSEA) and Service Employees International Union (SEIU) have not completed its bargaining with the District and have not reached an agreement. The costs of any adjustments to its salaries and benefits and the ongoing impact to the Projected Years will be adjusted in the next budget revision following the agreement.

The letter of conferment with Fremont School Management Association (FSMA) will be presented to Governing Board for approval on June 26, 2013, which is consistent with the FUDTA agreement. Due to the timing, the cost associated with this agreement is not included in the Budget Year and Projected Years. The cost of this agreement is estimated at \$624,000 for 2012/13 and \$332,000 for 2013/14. These amounts will

MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND ASSUMPTIONS FOR REVENUE AND EXPENDITURE PROJECTION

- be included in the Budget Year and the ongoing impact will be incorporated in the Projected Years, contingent upon the Governing Board's approval.
- g) The cost of 1% of General Fund Salaries and Benefits is \$2,048,000 (Fremont Unified District Teachers Association (FUDTA) - \$1,472,000, California School Employee Association (CSEA) - \$269,000, Service Employees International Union (SEIU) - \$138,000, Fremont School Management Association (FSMA) - \$160,000, and Senior Management - \$9,000).
 - h) Statutory benefits rate for certificated employees is 14.58% and for classified employees is 25.55%.
 - i) The potential impact of the "Affordable Care Act" that will take effect on January 1, 2014 is not included in the Budget Year and Projected Years.
 - j) Utility costs are projected to remain the same in the Projected Years. Any savings from the conservation effort will be adjusted as they are realized.
 - k) Cost of Board member election is projected at \$200,000 in 2014/15.
 - l) A contribution to Special Education and Home to School Transportation Program is estimated at \$20.8 million for the Budget Year and approximately the same amount in the Projected Years.
 - m) The District uses approved indirect cost rate of 5.1%, if the categorical program guidelines allows for the charge.

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND
COMBINATION OF UNRESTRICTED AND RESTRICTED FUNDS**

	Estimated Actual 2012/13	Proposed Budget 2013/14	Projected Budget 2014/15	Projected Budget 2015/16
COLA	3.240%	1.565%	1.800%	2.200%
Deficit Factor	-22.272%	-18.997%	-18.997%	-18.997%
Enrollment	33,192	33,557	33,872	34,260
ADA	32,249	32,604	32,910	33,287
Attendance Rate	97.16%	97.16%	97.16%	97.16%
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	\$171,920,025	\$181,765,017	\$186,761,538	\$193,041,951
Federal Revenues	13,108,525	10,711,740	10,711,740	10,711,740
Other State Revenues	54,577,161	53,605,317	54,587,232	55,802,536
Other Local Revenues	10,908,703	5,576,536	5,576,536	5,576,536
Other Financing Sources	638,236	655,327	655,327	655,327
Contributions	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$251,152,650	\$252,313,937	\$258,292,373	\$265,788,090
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$143,681,933	\$144,069,040	\$144,069,040	\$147,344,188
Step & Column Adjustments			2,161,036	2,210,162
Cost of Living Adjustments			0	0
Other Adjustments			1,114,112	1,900,544
Total Certificated Salaries	\$143,681,933	\$144,069,040	\$147,344,188	\$151,454,894
Classified Salaries				
Base Salaries	\$40,622,493	\$41,354,745	\$41,354,745	\$41,975,066
Step & Column Adjustments			620,321	629,626
Cost of Living Adjustments			0	0
Other Adjustments			0	0
Total Classified Salaries	\$40,622,493	\$41,354,745	\$41,975,066	\$42,604,692
Employee Benefits	\$33,201,108	\$31,055,644	\$31,691,653	\$32,451,863
Books & Supplies	15,457,739	12,869,689	11,771,189	11,752,714
Services & Other Operating Expenses	28,654,068	22,524,301	22,424,301	22,224,301
Capital Outlay	746,265	231,021	231,021	231,021
Other Outgo	4,037,699	4,011,962	4,011,962	4,011,962
Direct Support/Indirect Costs	(397,292)	(514,390)	(514,390)	(514,390)
Other Financing Uses	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$266,004,013	\$255,602,012	\$258,934,990	\$264,217,057
NET INCREASE/(DECREASE) IN FUND BALANCE				
	(\$14,851,363)	(\$3,288,075)	(\$642,617)	\$1,571,033

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND
COMBINATION OF UNRESTRICTED AND RESTRICTED FUNDS**

	Estimated Actual 2012/13	Proposed Budget 2013/14	Projected Budget 2014/15	Projected Budget 2015/16
BEGINNING FUND BALANCE	\$36,061,588	\$21,210,225	\$17,922,150	\$17,279,533
ENDING FUND BALANCE	\$21,210,225	\$17,922,150	\$17,279,533	\$18,850,566
COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid Expenditures	318,000	318,000	318,000	318,000
Carryover of Unspent Funds	1,038,174	0	0	0
Total Designations	\$1,456,174	\$418,000	\$418,000	\$418,000
b) Reserve:				
State Mandated Reserve (2%)	\$5,320,080	\$5,112,040	\$5,178,700	\$5,284,341
Board Designated Reserve	\$5,320,080	\$5,112,040	\$5,178,700	\$5,284,341
Undesignated Reserve	9,113,891	7,280,070	6,504,133	7,863,884
Total Reserve (\$)	\$19,754,051	\$17,504,150	\$16,861,533	\$18,432,566
Total Reserve (%)	7.43%	6.85%	6.51%	6.98%
ENDING FUND BALANCE (a + b)	\$21,210,225	\$17,922,150	\$17,279,533	\$18,850,566

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND
UNRESTRICTED FUNDS ONLY**

	Estimated Actual 2012/13	Proposed Budget 2013/14	Projected Budget 2014/15	Projected Budget 2015/16
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	\$165,150,066	\$174,007,241	178,864,122	\$184,970,792
Federal Revenues	407,982	402,000	402,000	402,000
Other State Revenues	28,388,970	28,686,286	29,219,658	29,876,875
Other Local Revenues	5,490,742	4,697,910	4,697,910	4,697,910
Other Financing Sources	638,236	655,327	655,327	655,327
Contributions	(27,729,291)	(27,511,879)	(27,638,702)	(27,677,541)
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$172,346,705	\$180,936,885	\$186,200,315	\$192,925,363
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$118,364,419	\$120,867,043	120,867,043	\$123,794,161
Step & Column Adjustments			1,813,006	1,856,912
Cost of Living Adjustments			0	0
Other Adjustments			1,114,112	1,900,544
Total Certificated Salaries	\$118,364,419	\$120,867,043	\$123,794,161	\$127,551,617
Classified Salaries				
Base Salaries	\$22,322,602	\$23,201,861	23,201,861	\$23,549,889
Step & Column Adjustments			348,028	353,248
Cost of Living Adjustments			0	0
Other Adjustments			0	0
Total Classified Salaries	\$22,322,602	\$23,201,861	\$23,549,889	\$23,903,137
Employee Benefits	\$24,343,031	\$23,100,562	23,616,257	\$24,254,349
Books & Supplies	4,307,595	5,310,123	4,271,949	4,271,949
Services & Other Operating Expenses	11,048,482	11,185,700	11,085,700	10,885,700
Capital Outlay	12,522	10,000	10,000	10,000
Other Outgo	3,956,939	3,951,444	3,951,444	3,951,444
Direct Support/Indirect Costs	(2,986,082)	(3,401,773)	(3,436,469)	(3,473,866)
Other Financing Uses	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$181,369,508	\$184,224,960	\$186,842,931	\$191,354,330
NET INCREASE/(DECREASE) IN FUND BALANCE	(\$9,022,803)	(\$3,288,075)	(\$642,616)	\$1,571,033

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND
UNRESTRICTED FUNDS ONLY**

	Estimated Actual 2012/13	Proposed Budget 2013/14	Projected Budget 2014/15	Projected Budget 2015/16
BEGINNING FUND BALANCE	\$30,233,027	\$21,210,224	\$17,922,149	\$17,279,533
ENDING FUND BALANCE	\$21,210,224	\$17,922,149	\$17,279,533	\$18,850,566
COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid Expenditures	318,000	318,000	318,000	318,000
Carryover of Unspent Funds	1,038,174	0	0	0
Total Designations	\$1,456,174	\$418,000	\$418,000	\$418,000
b) Reserve:				
State Mandated Reserve (2%)	\$5,320,080	\$5,112,040	\$5,178,700	\$5,284,341
Board Designated Reserve	\$5,320,080	\$5,112,040	\$5,178,700	\$5,284,341
Undesignated Reserve	9,113,890	7,280,069	6,504,133	7,863,884
Total Reserve (\$)	\$19,754,050	\$17,504,149	\$16,861,533	\$18,432,566
Total Reserve (%)	7.43%	6.85%	6.51%	6.98%
ENDING FUND BALANCE (a + b)	\$21,210,224	\$17,922,149	\$17,279,533	\$18,850,566

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND
RESTRICTED FUNDS ONLY**

	Estimated Actual 2012/13	Proposed Budget 2013/14	Projected Budget 2014/15	Projected Budget 2015/16
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	\$6,769,959	\$7,757,776	\$7,897,416	\$8,071,159
Federal Revenues	12,700,543	10,309,740	10,309,740	10,309,740
Other State Revenues	26,188,191	24,919,031	25,367,574	25,925,661
Other Local Revenues	5,417,961	878,626	878,626	878,626
Other Financing Sources	0	0	0	0
Contributions	27,729,291	27,511,879	27,638,702	27,677,541
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$78,805,945	\$71,377,052	\$72,092,058	\$72,862,727
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$25,317,514	\$23,201,997	\$23,201,997	\$23,550,027
Step & Column Adjustments			348,030	353,250
Cost of Living Adjustments			0	0
Other Adjustments			0	0
Total Certificated Salaries	\$25,317,514	\$23,201,997	\$23,550,027	\$23,903,277
Classified Salaries				
Base Salaries	\$18,299,891	\$18,152,884	\$18,152,884	\$18,425,177
Step & Column Adjustments			272,293	276,378
Cost of Living Adjustments			0	0
Other Adjustments			0	0
Total Classified Salaries	\$18,299,891	\$18,152,884	\$18,425,177	\$18,701,555
Employee Benefits	\$8,858,077	\$7,955,082	\$8,075,396	\$8,197,514
Books & Supplies	11,150,144	7,559,566	7,499,240	7,480,765
Services & Other Operating Expenses	17,605,586	11,338,601	11,338,601	11,338,601
Capital Outlay	733,743	221,021	221,021	221,021
Other Outgo	80,760	60,518	60,518	60,518
Direct Support/Indirect Costs	2,588,790	2,887,383	2,922,079	2,959,476
Other Financing Uses	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$84,634,505	\$71,377,052	\$72,092,059	\$72,862,727
NET INCREASE/(DECREASE) IN FUND BALANCE	(\$5,828,560)	\$0	(\$1)	\$0

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND
RESTRICTED FUNDS ONLY**

	Estimated Actual 2012/13	Proposed Budget 2013/14	Projected Budget 2014/15	Projected Budget 2015/16
BEGINNING FUND BALANCE	\$5,828,561	\$1	\$1	(\$0)
ENDING FUND BALANCE	\$1	\$1	(\$0)	(\$0)
COMPONENTS OF ENDING FUND BALANCE				
a) Designated for:				
Revolving Cash	\$0	\$0	\$0	\$0
Stores/Prepaid Expenditures	0	0	0	0
Carryover of Unspent Funds	0	0	0	0
Total Designations	\$0	\$0	\$0	\$0
b) Reserve:				
State Mandated Reserve (2%)	\$0	\$0	\$0	\$0
Undesignated Reserve	1	1	(0)	(0)
Total Reserve (\$)	\$1	\$1	(\$0)	(\$0)
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$1	\$1	(\$0)	(\$0)

SPECIAL EDUCATION PASS-THROUGH FUND (FUND 10) REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

This fund is used by the Administrative Unit (AU) of a multi-school district Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member school districts. Special Education revenues that are not passed through to other member school districts, but rather are retained for use by the SELPA AU in accordance with the local plan, are not accounted for in this fund. These revenues and the related expenditures are operational in nature and are properly accounted for in the AU's own general fund. Revenues typically reported in this fund include state special education apportionments, federal local assistance under the Individuals with Disabilities Education Act, federal preschool funding, state mental health funding, and the portion of a county office of education's local property taxes restricted to special education. Fremont Unified School District is the AU for the Mission Valley SELPA, which has two other school districts as members – Newark Unified School District and New Haven Unified School District.

SPECIAL EDUCATION PASS-THROUGH FUND (FUND 10)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	3,545,483	3,348,935
Other State Revenues	9,699,250	9,777,328
Local Revenues	0	0
TOTAL REVENUES	\$13,244,733	\$13,126,263
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	13,244,733	13,126,263
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$13,244,733	\$13,126,263
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		
	\$0	\$0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE		
	\$0	\$0
F) BEGINNING FUND BALANCE		
	\$0	\$0
G) ENDING FUND BALANCE		
	\$0	\$0

**SPECIAL EDUCATION PASS-THROUGH FUND (FUND 10) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	4,200,218	3,545,483
Other State Revenues	0	0	0	9,597,554	9,699,250
Local Revenues	0	0	0	0	0
TOTAL REVENUES	\$0	\$0	\$0	\$13,797,772	\$13,244,733
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	13,797,772	13,244,733
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$13,797,772	\$13,244,733
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$0	\$0	\$0	\$0	\$0
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In					
Interfund Transfer Out	0	0	0	0	\$0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0	\$0
F) BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0
G) ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0

This page left blank intentionally

ADULT EDUCATION FUND (FUND 11)

REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

This fund is used to account separately for federal, state, and local revenues for adult education programs.

The principal revenues in this fund are:

- Adult Education Block Entitlement
- Apprentice Transfer from the General Fund
- Workforce Investment Act (WIA)
- Other Federal Revenue (e.g., Adult Basic Education)
- State Revenue for Adult Education
- Interest
- Adult Education Fees

Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501.5[a]). Expenditures in this fund may be made only for direct instructional costs, direct support costs, and indirect costs as specified in *Education Code* Section 52616.4. Other educational programs and activities that are administered by adult education staff but do not specifically serve adults should be expended in the school district's general fund.

ADULT EDUCATION FUND (FUND 11)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	458,340	448,530
Other State Revenues	2,677,126	2,927,126
Local Revenues	520,428	515,600
TOTAL REVENUES	\$3,655,894	\$3,891,256
B) EXPENDITURES		
Certificated Salaries	\$1,735,954	\$1,739,025
Classified Salaries	868,333	952,446
Employee Benefits	517,739	489,820
Books and Supplies	265,592	106,837
Services and Operating Expenses	283,323	240,270
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	124,750	158,858
TOTAL EXPENDITURES	\$3,795,691	\$3,687,256
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$139,797)	\$204,000
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$139,797)	\$204,000
F) BEGINNING FUND BALANCE	\$2,969,172	\$2,829,375
G) ENDING FUND BALANCE	\$2,829,375	\$3,033,375

**ADULT EDUCATION FUND (FUND 11) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	444,047	472,467	647,031	422,951	458,340
Other State Revenues	5,074,169	0	141,754	2,890,496	2,677,126
Local Revenues	347,483	577,024	553,853	562,282	520,428
TOTAL REVENUES	\$5,865,699	\$1,049,491	\$1,342,638	\$3,875,729	\$3,655,894
B) EXPENDITURES					
Certificated Salaries	\$3,373,388	\$2,135,504	\$1,606,831	\$1,631,400	\$1,735,954
Classified Salaries	1,504,436	1,137,523	828,007	899,338	868,333
Employee Benefits	831,859	579,746	441,498	499,468	517,739
Books and Supplies	98,538	40,342	54,945	44,705	265,592
Services and Operating Expenses	358,792	243,495	267,337	226,822	283,323
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	266,477	158,086	105,867	119,111	124,750
TOTAL EXPENDITURES	\$6,433,490	\$4,294,695	\$3,304,485	\$3,420,843	\$3,795,691
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$567,791)	(\$3,245,205)	(\$1,961,847)	\$454,886	(\$139,797)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$281,000	\$4,667,690	\$3,261,114	\$0	\$0
Interfund Transfer Out	0	281,000	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$281,000	\$4,386,690	\$3,261,114	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$286,791)	\$1,141,485	\$1,299,267	\$454,886	(\$139,797)
F) BEGINNING FUND BALANCE	\$360,325	\$73,534	\$1,215,019	\$2,514,286	\$2,969,172
G) ENDING FUND BALANCE	\$73,534	\$1,215,019	\$2,514,286	\$2,969,172	\$2,829,375

This page left blank intentionally

CHILD DEVELOPMENT FUND (FUND 12)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

This fund is used to account separately for federal, state, and local revenues to operate child development programs. The Child Development Fund generates its revenues from State Preschool apportionments and Child Development parent fees.

All moneys received by the school district for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code* Section 8200 et seq.) shall be deposited into this fund. The moneys may only be used for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code* Section 8328).

The following positions (in full time equivalent) are funded by the Child Development Fund:

- Program Manager 0.80
- Paraeducator 3.38
- Community Liaison 1.75
- Staff Secretary 0.88
- Account Clerk 0.61

CHILD DEVELOPMENT FUND (FUND 12)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	1,014,771	1,014,771
Local Revenues	297,059	252,560
TOTAL REVENUES	\$1,311,830	\$1,267,331
EXPENDITURES		
Certificated Salaries	\$432,125	\$413,173
Classified Salaries	364,104	373,423
Employee Benefits	151,458	144,809
Books and Supplies	153,445	46,105
Services and Operating Expenses	242,593	235,972
Capital Outlay	0	0
Other Outgo	1,705	1,611
Direct Support/Indirect Costs	43,454	51,688
TOTAL EXPENDITURES	\$1,388,884	\$1,266,781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		
	(\$77,054)	\$550
OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE		
	(\$77,054)	\$550
BEGINNING FUND BALANCE	\$133,016	\$55,962
ENDING FUND BALANCE	\$55,962	\$56,512

**CHILD DEVELOPMENT FUND (FUND 12) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	10,215	1,781	0	0	0
Other State Revenues	1,326,889	1,278,099	1,160,653	982,662	1,014,771
Local Revenues	66,119	41,597	225,266	283,599	297,059
TOTAL REVENUES	\$1,403,222	\$1,321,477	\$1,385,919	\$1,266,261	\$1,311,830
B) EXPENDITURES					
Certificated Salaries	\$499,352	\$480,979	\$525,054	\$491,030	\$432,125
Classified Salaries	313,509	309,279	372,318	347,902	364,104
Employee Benefits	130,910	128,643	154,408	156,490	151,458
Books and Supplies	82,062	103,224	88,720	73,134	153,445
Services and Operating Expenses	313,489	253,393	177,852	132,750	242,593
Capital Outlay	0	0	0	0	0
Other Outgo	0	1,419	1,548	1,548	1,705
Direct Support/Indirect Costs	48,729	51,416	58,388	47,135	43,454
TOTAL EXPENDITURES	\$1,388,052	\$1,328,353	\$1,378,288	\$1,249,990	\$1,388,884
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$15,171	(\$6,876)	\$7,631	\$16,271	(\$77,054)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$6,400	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$6,400	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$15,171	(\$476)	\$7,631	\$16,271	(\$77,054)
F) BEGINNING FUND BALANCE	\$94,420	\$109,591	\$109,114	\$116,745	\$133,016
G) ENDING FUND BALANCE	\$109,591	\$109,114	\$116,745	\$133,016	\$55,962

This page left blank intentionally

CAFETERIA FUND (FUND 13)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

The Cafeteria Fund (*Education Code* sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from Federal and State Child Nutrition Programs. The District operates the National School Lunch Program, and the Breakfast Program. In addition to government funding, revenue is derived from sales of lunches and interest on deposits.

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the school district’s food service program (*Education Code* sections 38091 and 38100).

The following positions (in full time equivalent) are funded by the Cafeteria Fund:

- Director, Child Nutrition 1.00
- Supervisor, Child Nutrition 1.00
- Supervisor, Warehouse/Driver 0.30
- Staff Secretary 1.00
- Account Technician 1.00
- Account Clerk 1.75
- Baker 4.38
- Cook 4.38
- Child Nutrition Manager 5.00
- Child Nutrition Assistant 44.69
- Delivery Driver 7.00

CAFETERIA FUND (FUND 13)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	2,617,542	2,664,228
Other State Revenues	209,269	198,334
Local Revenues	3,032,698	3,433,639
TOTAL REVENUES	\$5,859,509	\$6,296,201
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	2,355,286	2,521,771
Employee Benefits	668,746	720,168
Books and Supplies	2,418,346	2,483,043
Services and Operating Expenses	173,096	232,738
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	229,088	303,843
TOTAL EXPENDITURES	\$5,844,562	\$6,261,563
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$14,947	\$34,638
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$14,947	\$34,638
F) BEGINNING FUND BALANCE	\$969,346	\$984,293
G) ENDING FUND BALANCE	\$984,293	\$1,018,931

**CAFETERIA FUND (FUND 13) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	2,004,313	2,361,457	2,526,169	2,645,072	2,617,542
Other State Revenues	145,366	182,164	204,277	211,591	209,269
Local Revenues	3,638,598	3,612,490	3,238,800	3,186,027	3,032,698
TOTAL REVENUES	\$5,788,278	\$6,156,110	\$5,969,246	\$6,042,690	\$5,859,509
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	2,553,153	2,539,464	2,498,416	2,542,271	2,355,286
Employee Benefits	635,752	636,846	614,288	642,475	668,746
Books and Supplies	2,095,386	2,226,114	2,345,380	2,265,114	2,418,346
Services and Operating Expenses	140,296	135,927	162,669	125,772	173,096
Capital Outlay	0	0	0	0	0
Other Outgo	36,185	36,185	36,185	0	0
Direct Support/Indirect Costs	254,670	250,333	249,561	240,867	229,088
TOTAL EXPENDITURES	\$5,715,441	\$5,824,869	\$5,906,500	\$5,816,500	\$5,844,562
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$72,837	\$331,241	\$62,746	\$226,189	\$14,947
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$72,837	\$331,241	\$62,746	\$226,189	\$14,947
F) BEGINNING FUND BALANCE	\$276,333	\$349,170	\$680,411	\$743,157	\$969,346
G) ENDING FUND BALANCE	\$349,170	\$680,411	\$743,157	\$969,346	\$984,293

This page left blank intentionally

DEFERRED MAINTENANCE FUND (FUND 14)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

The Deferred Maintenance Fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code* sections 17582–17587).

Expenditures in this fund are intended for major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing and floor systems, exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to *Education Code* sections 17280–17317, inspection, sampling and analysis of building materials, encapsulation or removal of materials containing asbestos, inspection, identification, sampling and analysis of building materials to determine the presence of materials containing lead, any other maintenance items approved by the State Allocation Board.

In addition, whenever the state funds provided pursuant to *Education Code* sections 17584 and 17585 (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the district (*Education Code* sections 17582 and 17583).

DEFERRED MAINTENANCE FUND (FUND 14)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	1,019,229	1,019,229
Local Revenues	6,880	6,250
TOTAL REVENUES	\$1,026,109	\$1,025,479
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Operating Expenses	858,986	346,560
Capital Outlay	721,947	467,140
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$1,580,933	\$813,700
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$554,824)	\$211,779
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$554,824)	\$211,779
F) BEGINNING FUND BALANCE	\$3,040,780	\$2,485,956
G) ENDING FUND BALANCE	\$2,485,956	\$2,697,735

DEFERRED MAINTENANCE FUND (FUND 14) - 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	1,022,234	1,019,229
Local Revenues	61,743	17,127	10,988	11,786	6,880
TOTAL REVENUES	\$61,743	\$17,127	\$10,988	\$1,034,020	\$1,026,109
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	10,845	0	0	0	0
Services and Operating Expenses	369,645	3,450	170,596	330,123	858,986
Capital Outlay	544,950	557,657	310,452	200,693	721,947
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$925,440	\$561,107	\$481,047	\$530,816	\$1,580,933
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$863,697)	(\$543,980)	(\$470,059)	\$503,204	(\$554,824)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$1,152,840	\$1,223,613	\$1,030,265	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	(2,000,000)	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$1,152,840	(\$776,387)	\$1,030,265	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$289,143	(\$1,320,367)	\$560,206	\$503,204	(\$554,824)
F) BEGINNING FUND BALANCE	\$3,008,593	\$3,297,736	\$1,977,370	\$2,537,575	\$3,040,780
G) ENDING FUND BALANCE	\$3,297,736	\$1,977,370	\$2,537,575	\$3,040,780	\$2,485,956

This page left blank intentionally

BUILDING FUND (FUND 21) REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

The Building Fund is used to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Expenditures in the Building Fund, are primarily for capital outlay. Another example of an authorized expenditure in the Building Fund is repayment of State School Building Aid out of proceeds from the sale of bonds (*Education Code* Section 16058).

Fremont Unified School District issued a general obligation bond from the November 5, 2001 election for \$80.4 million and from March 5, 2002 election for \$157.2 million, to provide funds for health and safety capital projects for the local Fremont schools.

BUILDING FUND (FUND 21)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	266	0
TOTAL REVENUES	\$266	\$0
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Operating Expenses	0	0
Capital Outlay	335,728	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$335,728	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$335,462)	\$0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES		
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$335,462)	\$0
F) BEGINNING FUND BALANCE	\$335,462	\$0
G) ENDING FUND BALANCE	\$0	\$0

**BUILDING FUND (FUND 21) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	903,203	67,960	16,218	3,846	266
TOTAL REVENUES	\$903,203	\$67,960	\$16,218	\$3,846	\$266
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	5,630	0	0	0
Employee Benefits	0	691	0	0	0
Books and Supplies	74,781	46,873	2,280	0	0
Services and Operating Expenses	18,477	59,855	32,888	7,825	0
Capital Outlay	23,140,802	10,479,730	5,129,660	934,144	335,728
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$23,234,060	\$10,592,779	\$5,164,827	\$941,968	\$335,728
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$22,330,857)	(\$10,524,819)	(\$5,148,610)	(\$938,122)	(\$335,462)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$22,330,857)	(\$10,524,819)	(\$5,148,610)	(\$938,122)	(\$335,462)
F) BEGINNING FUND BALANCE	\$39,277,870	\$16,947,013	\$6,422,194	\$1,273,584	\$335,462
G) ENDING FUND BALANCE	\$16,947,013	\$6,422,194	\$1,273,584	\$335,462	(\$0)

This page left blank intentionally

CAPITAL FACILITIES FUND (FUND 25)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

The Capital Facilities Fund is primarily used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The authority for these levies may be county/city ordinances (*Government Code* sections 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* Section 66006). Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970–65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

The current fees charged are \$5.27 per square foot for residential and \$0.51 per square foot for commercial. Developer fees shall be used to provide facilities for students generated by the development.

CAPITAL FACILITIES FUND (FUND 25)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	1,741,000	1,630,000
TOTAL REVENUES	\$1,741,000	\$1,630,000
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	16,715	16,608
Employee Benefits	4,408	4,243
Books and Supplies	18,390	50,000
Services and Operating Expenses	536,045	274,165
Capital Outlay	7,315,110	479,075
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$7,890,668	\$824,091
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$6,149,668)	\$805,909
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$6,149,668)	\$805,909
F) BEGINNING FUND BALANCE	\$9,307,823	\$3,158,155
G) ENDING FUND BALANCE	\$3,158,155	\$3,964,064

**CAPITAL FACILITIES FUND (FUND 25) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	1,352,521	3,341,915	2,113,349	2,775,989	1,741,000
TOTAL REVENUES	\$1,352,521	\$3,341,915	\$2,113,349	\$2,775,989	\$1,741,000
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	40,494	45,749	38,248	22,422	16,715
Employee Benefits	10,203	10,644	9,727	5,968	4,408
Books and Supplies	13,735	73,300	89,200	0	18,390
Services and Operating Expenses	73,525	194,346	189,856	149,458	536,045
Capital Outlay	3,017,190	128,523	329,020	66	7,315,110
Other Outgo	1,046,084	1,047,863	1,047,500	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$4,201,230	\$1,500,424	\$1,703,552	\$177,915	\$7,890,668
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$2,848,710)	\$1,841,491	\$409,797	\$2,598,074	(\$6,149,668)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$425,234	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$425,234	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,848,710)	\$1,841,491	\$409,797	\$3,023,308	(\$6,149,668)
F) BEGINNING FUND BALANCE	\$6,881,936	\$4,033,227	\$5,874,718	\$6,284,515	\$9,307,823
G) ENDING FUND BALANCE	\$4,033,227	\$5,874,718	\$6,284,515	\$9,307,823	\$3,158,155

This page left blank intentionally

**STATE SCHOOL BUILDING LEASE-PURCHASE FUND (FUND 30)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

This fund is primarily used to separately account for state apportionments for the reconstruction, remodeling, or replacement of existing school buildings or the acquisition of new school sites and buildings, as provided in the Leroy F. Greene State School Building Lease– Purchase Law of 1976 (*Education Code* Section 17000 et seq.). The school district may be required to transfer to this fund any available moneys from other funds as the school district’s contribution to a particular project.

Typical expenditures in this fund are costs associated with buildings and improvement of buildings, and books and media for new school libraries or major expansion of school libraries.

STATE SCHOOL BUILDING LEASE-PURCHASE FUND (FUND 30)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	36	35
TOTAL REVENUES	\$36	\$35
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$0	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$36	\$35
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$36	\$35
F) BEGINNING FUND BALANCE	\$15,742	\$15,778
G) ENDING FUND BALANCE	\$15,778	\$15,813

STATE SCHOOL BUILDING LEASE-PURCHASE FUND (FUND 30)
5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	344	112	85	66	36
TOTAL REVENUES	\$344	\$112	\$85	\$66	\$36
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$344	\$112	\$85	\$66	\$36
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$344	\$112	\$85	\$66	\$36
F) BEGINNING FUND BALANCE	\$15,135	\$15,479	\$15,591	\$15,676	\$15,742
G) ENDING FUND BALANCE	\$15,479	\$15,591	\$15,676	\$15,742	\$15,778

This page left blank intentionally

COUNTY SCHOOLS FACILITIES FUND (FUND 35) REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

This fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State School Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070.10 et seq.). Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to County Schools Facilities Fund.

Typical expenditures in this fund are payments for the costs of site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

COUNTY SCHOOLS FACILITIES FUND (FUND 35)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	1,668	1,650
TOTAL REVENUES	\$1,668	\$1,650
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$0	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$1,668	\$1,650
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$1,668	\$1,650
F) BEGINNING FUND BALANCE	\$2,809	\$4,477
G) ENDING FUND BALANCE	\$4,477	\$6,127

**COUNTY SCHOOLS FACILITIES FUND (FUND 35) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	11,138,264	0	0	629,524	0
Local Revenues	72,191	8,533	454	1,365	1,668
TOTAL REVENUES	\$11,210,455	\$8,533	\$454	\$630,889	\$1,668
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	3	0	0	0	0
Capital Outlay	0	757,360	0	0	0
Other Outgo	0	501	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$3	\$757,861	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$11,210,452	(\$749,328)	\$454	\$630,889	\$1,668
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	11,138,162	0	0	629,524	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$11,138,162)	\$0	\$0	(\$629,524)	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$72,290	(\$749,328)	\$454	\$1,365	\$1,668
F) BEGINNING FUND BALANCE	\$678,029	\$750,319	\$990	\$1,444	\$2,809
G) ENDING FUND BALANCE	\$750,319	\$990	\$1,444	\$2,809	\$4,477

This page left blank intentionally

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40) REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

The Special Reserve Fund for Capital Outlay Projects exist primarily to provide for the accumulation of money for capital outlay purposes (*Education Code* Section 42840). Other authorized resources that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* Section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* Section 15235).

Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the District's property, and future maintenance and renovation of school sites (*Education Code* Section 17462).

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	1,162,969	1,173,994
TOTAL REVENUES	\$1,162,969	\$1,173,994
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	0	0
Services and Operating Expenses	230,701	0
Capital Outlay	201,387	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$432,088	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$730,881	\$1,173,994
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	638,236	655,327
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$638,236)	(\$655,327)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$92,645	\$518,667
F) BEGINNING FUND BALANCE	\$24,191,298	\$24,283,943
G) ENDING FUND BALANCE	\$24,283,943	\$24,802,610

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40)
5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	2,687,297	0	0
Local Revenues	1,389,785	1,159,401	1,153,128	1,182,877	1,162,969
TOTAL REVENUES	\$1,389,785	\$1,159,401	\$3,840,425	\$1,182,877	\$1,162,969
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	217	0	0	0
Services and Operating Expenses	178,727	77,400	2,099	14,427	230,701
Capital Outlay	3,534,175	2,854,272	860,806	1,990,809	201,387
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$3,712,902	\$2,931,889	\$862,905	\$2,005,236	\$432,088
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$2,323,117)	(\$1,772,489)	\$2,977,520	(\$822,359)	\$730,881
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$11,138,162	\$0	\$0	\$0	\$0
Interfund Transfer Out	563,238	579,655	601,074	618,626	638,236
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$10,574,924	(\$579,655)	(\$601,074)	(\$618,626)	(\$638,236)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$8,251,807	(\$2,352,144)	\$2,376,446	(\$1,440,985)	\$92,645
F) BEGINNING FUND BALANCE	\$17,356,173	\$25,607,980	\$23,255,837	\$25,632,283	\$24,191,298
G) ENDING FUND BALANCE	\$25,607,980	\$23,255,837	\$25,632,283	\$24,191,298	\$24,283,943

This page left blank intentionally

SELF-INSURANCE FUND (FUND 67)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a school district. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* Section 17566). The principal revenues in this fund are interest in-district premiums or contributions, and interagency revenues.

Expenditure transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Amounts contributed to Self-Insurance Funds are lawfully restricted for insurance purposes only (*Education Code* Section 17566 and *Government Code* Section 53205).

SELF-INSURANCE FUND (FUND 67)
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

	Estimated Actual 2012/13	Proposed Budget 2013/14
A) REVENUES		
Revenue Limit Sources	\$0	\$0
Federal Revenues	0	0
Other State Revenues	0	0
Local Revenues	250,250	200,250
TOTAL REVENUES	\$250,250	\$200,250
B) EXPENDITURES		
Certificated Salaries	\$0	\$0
Classified Salaries	0	0
Employee Benefits	0	0
Books and Supplies	29,500	0
Services and Operating Expenses	221,000	200,250
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
TOTAL EXPENDITURES	\$250,500	\$200,250
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$250)	\$0
D) OTHER FINANCING SOURCES/USES		
Interfund Transfer In	\$0	\$0
Interfund Transfer Out	0	0
Contributions	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$250)	\$0
F) BEGINNING FUND BALANCE	\$9,511	\$9,261
G) ENDING FUND BALANCE	\$9,261	\$9,261

**SELF-INSURANCE FUND (FUND 67) – 5 YEAR HISTORY
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2008/09	Audited Actual 2009/10	Audited Actual 2010/11	Audited Actual 2011/12	Estimated Actual 2012/13
A) REVENUES					
Revenue Limit Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	322,695	444,556	212,079	166,668	250,250
TOTAL REVENUES	\$322,695	\$444,556	\$212,079	\$166,668	\$250,250
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	338	0	16,899	0	29,500
Services and Operating Expenses	317,178	444,555	192,131	166,633	221,000
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$317,516	\$444,555	\$209,030	\$166,633	\$250,500
EXCESS (DEFICIENCY) OF REVENUES OVER					
C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$5,179	\$0	\$3,049	\$35	(\$250)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$5,179	\$0	\$3,049	\$35	(\$250)
F) BEGINNING FUND BALANCE	\$1,247	\$6,426	\$6,426	\$9,475	\$9,511
G) ENDING FUND BALANCE	\$6,426	\$6,426	\$9,475	\$9,511	\$9,261

This page left blank intentionally

**SUMMARY OF ALL FUNDS
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	General Fund	Special Education Pass- Through Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund
REVENUES					
Revenue Limit Sources	\$181,765,017	\$0	\$0	\$0	\$0
Federal Revenues	10,711,740	3,348,935	448,530	0	2,664,228
Other State Revenues	53,605,317	9,777,328	2,927,126	1,014,771	198,334
Local Revenues	5,576,536	0	515,600	252,560	3,433,639
TOTAL REVENUES	\$251,658,610	\$13,126,263	\$3,891,256	\$1,267,331	\$6,296,201
EXPENDITURES					
Certificated Salaries	\$144,069,040	\$0	\$1,739,025	\$413,173	\$0
Classified Salaries	41,354,745	0	952,446	373,423	2,521,771
Employee Benefits	31,055,644	0	489,820	144,809	720,168
Books and Supplies	12,869,689	0	106,837	46,105	2,483,043
Services and Operating Expenses	22,524,301	0	240,270	235,972	232,738
Capital Outlay	231,021	0	0	0	0
Other Outgo	4,011,962	13,126,263	0	1,611	0
Direct Support/Indirect Costs	(514,390)	0	158,858	51,688	303,843
TOTAL EXPENDITURES	\$255,602,012	\$13,126,263	\$3,687,256	\$1,266,781	\$6,261,563
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE FINANCING SOURCES AND USES					
	(\$3,943,402)	\$0	\$204,000	\$550	\$34,638
OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$655,327	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/ Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$655,327	\$0	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE					
	(\$3,288,075)	\$0	\$204,000	\$550	\$34,638
BEGINNING FUND BALANCE	\$21,210,225	\$0	\$2,829,375	\$55,962	\$984,293
ENDING FUND BALANCE	\$17,922,150	\$0	\$3,033,375	\$56,512	\$1,018,931

**SUMMARY OF ALL FUNDS
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	State School Building Fund	County Schools Facilities Fund	Special Reserve Fund For Capital Outlay	Self-Insurance Fund	Total District Budget
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181,765,017
0	0	0	0	0	0	0	17,173,433
1,019,229	0	0	0	0	0	0	68,542,105
6,250	0	1,630,000	35	1,650	1,173,994	200,250	12,790,514
<u>\$1,025,479</u>	<u>\$0</u>	<u>\$1,630,000</u>	<u>\$35</u>	<u>\$1,650</u>	<u>\$1,173,994</u>	<u>\$200,250</u>	<u>\$280,271,069</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146,221,238
0	0	16,608	0	0	0	0	45,218,993
0	0	4,243	0	0	0	0	32,414,684
0	0	50,000	0	0	0	0	15,555,674
346,560	0	274,165	0	0	0	200,250	24,054,256
467,140	0	479,075	0	0	0	0	1,177,236
0	0	0	0	0	0	0	17,139,836
0	0	0	0	0	0	0	(1)
<u>\$813,700</u>	<u>\$0</u>	<u>\$824,091</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$200,250</u>	<u>\$281,781,916</u>
<u>\$211,779</u>	<u>(\$0)</u>	<u>\$805,909</u>	<u>\$35</u>	<u>\$1,650</u>	<u>\$1,173,994</u>	<u>\$0</u>	<u>(\$1,510,847)</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$655,327
0	0	0	0	0	655,327	0	655,327
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$655,327)</u>	<u>\$0</u>	<u>\$0</u>
<u>\$211,779</u>	<u>(\$0)</u>	<u>\$805,909</u>	<u>\$35</u>	<u>\$1,650</u>	<u>\$518,667</u>	<u>\$0</u>	<u>(\$1,510,847)</u>
\$2,485,956	\$0	\$3,158,155	\$15,778	\$4,477	\$24,283,943	\$9,261	\$55,037,424
<u>\$2,697,735</u>	<u>(\$0)</u>	<u>\$3,964,064</u>	<u>\$15,813</u>	<u>\$6,127</u>	<u>\$24,802,610</u>	<u>\$9,261</u>	<u>\$53,526,578</u>

**SUMMARY OF ALL FUNDS
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	General Fund	Special Education Pass- Through Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund
COMPONENTS OF ENDING FUND BALANCE					
a) Designated for:					
Revolving Cash	\$100,000	\$0	\$0	\$0	\$0
Stores/Prepaid					
Expenditures	318,000	0	0	0	0
Carryover of Unspent Funds	0	0	0	0	0
Other Designations	0	0	3,033,375	56,512	1,018,931
Total Designations	\$418,000	\$0	\$3,033,375	\$56,512	\$1,018,931
b) Reserve:					
State Mandated Reserve (2%)	\$5,112,040	\$0	\$0	\$0	\$0
Board Designated Reserve	5,112,040	0	0	0	0
Undesignated Reserve	7,280,070	0	0	0	0
Total Reserve (\$)	\$17,504,150	\$0	\$0	\$0	\$0
Total Reserve (%)	6.85%	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE	\$17,922,150	\$0	\$3,033,375	\$56,512	\$1,018,931

**SUMMARY OF ALL FUNDS
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	State School Building Fund	County Schools Facilities Fund	Special Reserve Fund For Capital Outlay	Self-Insurance Fund	Total District Budget
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
0		0	0	0	0	0	318,000
0	0	0	0	0	0	0	0
2,697,735	(0)	3,964,064	15,813	6,127	24,802,610	9,261	35,604,428
<u>\$2,697,735</u>	<u>(\$0)</u>	<u>\$3,964,064</u>	<u>\$15,813</u>	<u>\$6,127</u>	<u>\$24,802,610</u>	<u>\$9,261</u>	<u>\$36,022,428</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,112,040
0	0	0	0	0	0	0	5,112,040
0	0	0	0	0	0	0	7,280,070
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,504,150
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.85%
<u>\$2,697,735</u>	<u>(\$0)</u>	<u>\$3,964,064</u>	<u>\$15,813</u>	<u>\$6,127</u>	<u>\$24,802,610</u>	<u>\$9,261</u>	<u>\$53,526,578</u>

COMMONLY USED ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CaITIDES	California Longitudinal Teacher Integrated Data Education System
CaWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	California English Language Development Test
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education

COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CPR	California Performance Review
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSIS	California School Information Studies
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
DAIT	District Assistance and Intervention Team
DOF	Department of Finance
DSA	Division of the State Architect
EAAP	Education Audit Appeals Panel
EIA	Economic Impact Aid
EL	English Learner (replaces ELL, LEP)
ELA	English Language Arts
ELAP	English Language Acquisition Program
ERAF	Education Revenue Augmentation Fund
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FCMAT	Fiscal Crisis and Management Assistance Team
F/RPM	Free/Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HPSGP	High Priority Schools Grant Program
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement

HSA Health Savings Account
IASA Improving America’s Schools Act
IDEA Individuals with Disabilities Education Act
IEP Individualized Education Program
II/USP Immediate Intervention/Underperforming Schools Program
IMFRP Instructional Materials Funding Realignment Program
JPA Joint Powers Agreement or Joint Powers Authority
LAIF Local Agency Investment Fund
LAO Legislative Analyst’s Office
LCI Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA Local Educational Agency
LEP Limited English Proficient
MEP Migrant Education Program
MTYRE Multi-Track Year-Round Education
NAEP National Assessment of Educational Progress
NCES National Center for Education Statistics
NCLB No Child Left Behind
NPS/A Nonpublic School/Agency
OMB Office of Management and Budget
OPEB Other Postemployment Benefits
OPSC Office of Public School Construction
OSE Office of the Secretary for Education
P-1 First Principal (Apportionment)
P-2 Second Principal (Apportionment)
PAR Peer Assistance and Review
PERB Public Employment Relations Board
PERS Public Employees Retirement System
PI Program Improvement
PL Public Law (federal law)
PMIA Pooled Money Investment Account
PMIB Pooled Money Investment Board
PSAA Public Schools Accountability Act
PTA Parent Teachers Association
QEIA Quality Education Investment Act
QZAB Quality Zone Academy Bond
RDA Redevelopment Agency

ROC/P	Regional Occupational Center/Program
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG	School and Library Improvement Block Grant
SPI	Superintendent of Public Instruction
SSI/SSP	Supplement Security Income/State Supplementary Payment
STAR	Standardized Testing and Reporting
STRS	State Teachers Retirement System
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAP	Teaching as a Priority
TAS	Targeted Assistance School
TRANS	Tax and Revenue Anticipation Notes

STATE REPORTING FORMAT

STANDARDIZED ACCOUNTING CODE STRUCTURE (“SACS”)

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: 4210 Technology Drive, Room 200

Date: June 21, 2013

Place: 4210 Technology Drive, Room 200

Date: June 26, 2013

Time: Approximately 7:30 PM

Adoption Date: June 26, 2013

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Ted O

Telephone: (510) 659-2573

Title: Director of Budget, Audit and Attendance

E-mail: tedo@fremont.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
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> 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:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	165,150,066.00	6,769,959.00	171,920,025.00	174,007,241.26	7,757,776.00	181,765,017.26	5.7%
2) Federal Revenue		8100-8299	407,982.00	12,700,543.00	13,108,525.00	402,000.00	10,309,740.00	10,711,740.00	-18.3%
3) Other State Revenue		8300-8599	28,388,970.00	26,188,191.00	54,577,161.00	28,686,286.00	24,919,031.00	53,605,317.00	-1.8%
4) Other Local Revenue		8600-8799	5,490,742.00	5,417,961.00	10,908,703.00	4,697,910.00	878,626.00	5,576,536.00	-48.9%
5) TOTAL, REVENUES			199,437,760.00	51,076,654.00	250,514,414.00	207,793,437.26	43,865,173.00	251,658,610.26	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	118,364,418.67	25,317,514.00	143,681,932.67	120,867,043.00	23,201,997.00	144,069,040.00	0.3%
2) Classified Salaries		2000-2999	22,322,602.00	18,299,891.00	40,622,493.00	23,201,861.00	18,152,884.00	41,354,745.00	1.8%
3) Employee Benefits		3000-3999	24,343,031.00	8,858,077.00	33,201,108.00	23,100,562.00	7,955,082.00	31,055,644.00	-6.5%
4) Books and Supplies		4000-4999	4,307,595.33	11,150,143.88	15,457,739.21	5,310,123.00	7,559,566.00	12,869,689.00	-16.7%
5) Services and Other Operating Expenditures		5000-5999	11,048,482.00	17,605,586.12	28,654,068.12	11,185,700.00	11,338,601.00	22,524,301.00	-21.4%
6) Capital Outlay		6000-6999	12,522.00	733,743.00	746,265.00	10,000.00	221,021.00	231,021.00	-69.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,956,939.00	80,760.00	4,037,699.00	3,951,444.00	60,518.00	4,011,962.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,986,082.00)	2,588,790.00	(397,292.00)	(3,401,773.00)	2,887,383.00	(514,390.00)	29.5%
9) TOTAL, EXPENDITURES			181,369,508.00	84,634,505.00	266,004,013.00	184,224,960.00	71,377,052.00	255,602,012.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,068,252.00	(33,557,851.00)	(15,489,599.00)	23,568,477.26	(27,511,879.00)	(3,943,401.74)	-74.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	638,236.00	0.00	638,236.00	655,327.00	0.00	655,327.00	2.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,729,291.00)	27,729,291.00	0.00	(27,511,879.00)	27,511,879.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,091,055.00)	27,729,291.00	638,236.00	(26,856,552.00)	27,511,879.00	655,327.00	2.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,022,803.00)	(5,828,560.00)	(14,851,363.00)	(3,288,074.74)	0.00	(3,288,074.74)	-77.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,233,027.00	5,828,560.88	36,061,587.88	21,210,224.00	0.88	21,210,224.88	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,233,027.00	5,828,560.88	36,061,587.88	21,210,224.00	0.88	21,210,224.88	-41.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,233,027.00	5,828,560.88	36,061,587.88	21,210,224.00	0.88	21,210,224.88	-41.2%
2) Ending Balance, June 30 (E + F1e)			21,210,224.00	0.88	21,210,224.88	17,922,149.26	0.88	17,922,150.14	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	229,402.00	0.00	229,402.00	229,000.00	0.00	229,000.00	-0.2%
Prepaid Expenditures		9713	88,598.00	0.00	88,598.00	89,000.00	0.00	89,000.00	0.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2.50	2.50	0.00	2.50	2.50	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,320,079.00	0.00	5,320,079.00	5,112,039.00	0.00	5,112,039.00	-3.9%
Board Designated 2% Reserve	0000	9760				5,112,039.00		5,112,039.00	
d) Assigned									
Other Assignments		9780	1,038,174.00	0.00	1,038,174.00	0.00	0.00	0.00	-100.0%
Carryover of Unspent Funds	0000	9780	1,038,174.00		1,038,174.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,320,080.00	0.00	5,320,080.00	5,112,040.00	0.00	5,112,040.00	-3.9%
Unassigned/Unappropriated Amount		9790	9,113,891.00	(1.62)	9,113,889.38	7,280,070.26	(1.62)	7,280,068.64	-20.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	37,639,864.20	(21,591,980.30)	16,047,883.90				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	93,954.53	0.00	93,954.53				
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	1,360,724.57	0.00	1,360,724.57				
3) Accounts Receivable		9200	69,080.61	23,298.83	92,379.44				
4) Due from Grantor Government		9290	(593,053.49)	133,924.18	(459,129.31)				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	248,982.64	0.00	248,982.64				
7) Prepaid Expenditures		9330	96,570.68	68,249.53	164,820.21				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			38,916,123.74	(21,366,507.76)	17,549,615.98				
H. LIABILITIES									
1) Accounts Payable		9500	3,380,941.67	251,191.68	3,632,133.35				
2) Due to Grantor Governments		9590	317.00	0.00	317.00				
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			3,381,258.67	251,191.68	3,632,450.35				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			35,534,865.07	(21,617,699.44)	13,917,165.63				

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	49,856,510.00	0.00	49,856,510.00	75,904,265.26	0.00	75,904,265.26	52.2%
Education Protection Account State Aid - Current Year		8012	34,202,978.00	0.00	34,202,978.00	28,046,442.00	0.00	28,046,442.00	-18.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	564,771.00	0.00	564,771.00	564,771.00	0.00	564,771.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	25,241.00	0.00	25,241.00	25,241.00	0.00	25,241.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	53,707,729.00	0.00	53,707,729.00	53,707,729.00	0.00	53,707,729.00	0.0%
Unsecured Roll Taxes		8042	3,687,455.00	0.00	3,687,455.00	3,687,455.00	0.00	3,687,455.00	0.0%
Prior Years' Taxes		8043	174,805.00	0.00	174,805.00	174,805.00	0.00	174,805.00	0.0%
Supplemental Taxes		8044	587,792.00	0.00	587,792.00	587,792.00	0.00	587,792.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,080,619.00	0.00	17,080,619.00	17,080,619.00	0.00	17,080,619.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,106,279.00	0.00	11,106,279.00	1,089,536.00	0.00	1,089,536.00	-90.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			170,994,179.00	0.00	170,994,179.00	180,868,655.26	0.00	180,868,655.26	5.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,653,742.00)		(5,653,742.00)	(6,628,599.00)		(6,628,599.00)	17.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		5,653,742.00	5,653,742.00		6,628,599.00	6,628,599.00	17.2%
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	348,526.00	0.00	348,526.00	354,455.00	0.00	354,455.00	1.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(538,897.00)	0.00	(538,897.00)	(587,270.00)	0.00	(587,270.00)	9.0%
Property Taxes Transfers		8097	0.00	1,116,217.00	1,116,217.00	0.00	1,129,177.00	1,129,177.00	1.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			165,150,066.00	6,769,959.00	171,920,025.00	174,007,241.26	7,757,776.00	181,765,017.26	5.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,442,453.00	5,442,453.00	0.00	4,941,499.00	4,941,499.00	-9.2%
Special Education Discretionary Grants		8182	0.00	1,236,810.00	1,236,810.00	0.00	1,083,455.00	1,083,455.00	-12.4%
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	102,334.00	102,334.00	0.00	105,533.00	105,533.00	3.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,347,882.00	3,347,882.00		2,592,003.00	2,592,003.00	-22.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,106,333.00	1,106,333.00		504,632.00	504,632.00	-54.4%
NCLB: Title III, Immigrant Educator Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		811,407.00	811,407.00		510,631.00	510,631.00	-37.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		10,033.00	10,033.00		0.00	0.00	-100.0%
Other No Child Left Behind		8290		10,033.00	10,033.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		166,687.00	166,687.00		141,610.00	141,610.00	-15.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	407,982.00	476,604.00	884,586.00	402,000.00	430,377.00	832,377.00	-5.9%
TOTAL, FEDERAL REVENUE			407,982.00	12,700,543.00	13,108,525.00	402,000.00	10,309,740.00	10,711,740.00	-18.3%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		15,436,315.00	15,436,315.00		15,680,606.00	15,680,606.00	1.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,442,492.00	1,442,492.00		1,405,000.00	1,405,000.00	-2.6%
Economic Impact Aid	7090-7091	8311		3,540,076.00	3,540,076.00		3,009,065.00	3,009,065.00	-15.0%
Spec. Ed. Transportation	7240	8311		1,040,310.00	1,040,310.00		1,013,900.00	1,013,900.00	-2.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	173,440.00	173,440.00	0.00	173,440.00	173,440.00	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	5,644,170.00	0.00	5,644,170.00	5,644,170.00	0.00	5,644,170.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	965,773.00	0.00	965,773.00	1,515,368.00	0.00	1,515,368.00	56.9%
Lottery - Unrestricted and Instructional Materials		8560	4,573,368.00	1,106,460.00	5,679,828.00	4,573,368.00	1,106,460.00	5,679,828.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590	0.00	0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		324,000.00	324,000.00		324,000.00	324,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		367,300.00	367,300.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,205,659.00	2,757,798.00	19,963,457.00	16,953,380.00	2,206,560.00	19,159,940.00	-4.0%
TOTAL, OTHER STATE REVENUE			28,388,970.00	26,188,191.00	54,577,161.00	28,686,286.00	24,919,031.00	53,605,317.00	-1.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,302,220.00	0.00	3,302,220.00	3,152,175.00	0.00	3,152,175.00	-4.5%
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	147,076.00	147,076.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,323.00	0.00	20,323.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,213,208.00	0.00	1,213,208.00	1,139,226.00	0.00	1,139,226.00	-6.1%
Interest		8660	94,000.00	0.00	94,000.00	95,000.00	0.00	95,000.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	121,945.00	121,945.00	0.00	116,000.00	116,000.00	-4.9%
Transportation Services	7230, 7240	8677		98,345.00	98,345.00		90,000.00	90,000.00	-8.5%
Interagency Services	All Other	8677	245,000.00	0.00	245,000.00	218,700.00	0.00	218,700.00	-10.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	385,936.00	386,936.00	1,000.00	417,126.00	418,126.00	8.1%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	614,991.00	4,664,659.00	5,279,650.00	91,809.00	255,500.00	347,309.00	-93.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,490,742.00	5,417,961.00	10,908,703.00	4,697,910.00	878,626.00	5,576,536.00	-48.9%
TOTAL, REVENUES			199,437,760.00	51,076,654.00	250,514,414.00	207,793,437.26	43,865,173.00	251,658,610.26	0.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	105,540,707.67	21,326,923.00	126,867,630.67	107,028,024.00	19,384,670.00	126,412,694.00	-0.4%
Certificated Pupil Support Salaries		1200	3,364,025.00	2,158,170.00	5,522,195.00	4,151,093.00	2,133,301.00	6,284,394.00	13.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,352,600.00	1,025,605.00	10,378,205.00	9,605,851.00	991,054.00	10,596,905.00	2.1%
Other Certificated Salaries		1900	107,086.00	806,816.00	913,902.00	82,075.00	692,972.00	775,047.00	-15.2%
TOTAL, CERTIFICATED SALARIES			118,364,418.67	25,317,514.00	143,681,932.67	120,867,043.00	23,201,997.00	144,069,040.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	423,048.00	11,047,436.00	11,470,484.00	454,310.00	10,584,101.00	11,038,411.00	-3.8%
Classified Support Salaries		2200	10,092,896.00	3,913,196.00	14,006,092.00	10,494,359.00	4,206,914.00	14,701,273.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	2,249,507.00	601,036.00	2,850,543.00	2,409,211.00	650,038.00	3,059,249.00	7.3%
Clerical, Technical and Office Salaries		2400	9,192,069.00	1,418,026.00	10,610,095.00	9,473,592.00	1,371,631.00	10,845,223.00	2.2%
Other Classified Salaries		2900	365,082.00	1,320,197.00	1,685,279.00	370,389.00	1,340,200.00	1,710,589.00	1.5%
TOTAL, CLASSIFIED SALARIES			22,322,602.00	18,299,891.00	40,622,493.00	23,201,861.00	18,152,884.00	41,354,745.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,767,234.00	2,043,116.00	11,810,350.00	9,935,591.00	1,913,362.00	11,848,953.00	0.3%
PERS		3201-3202	2,239,028.00	2,036,731.00	4,275,759.00	2,323,485.00	1,854,590.00	4,178,075.00	-2.3%
OASDI/Medicare/Alternative		3301-3302	3,438,256.00	1,750,218.00	5,188,474.00	3,526,551.00	1,725,037.00	5,251,588.00	1.2%
Health and Welfare Benefits		3401-3402	438,383.00	215,876.00	654,259.00	400,073.00	184,878.00	584,951.00	-10.6%
Unemployment Insurance		3501-3502	1,551,606.00	507,889.00	2,059,495.00	73,016.00	20,767.00	93,783.00	-95.4%
Workers' Compensation		3601-3602	4,416,403.00	1,380,588.00	5,796,991.00	4,328,154.00	1,294,184.00	5,622,338.00	-3.0%
OPEB, Allocated		3701-3702	818,323.00	239,571.00	1,057,894.00	835,723.00	239,819.00	1,075,542.00	1.7%
OPEB, Active Employees		3751-3752	1,578,784.00	455,257.00	2,034,041.00	1,613,774.00	463,101.00	2,076,875.00	2.1%
PERS Reduction		3801-3802	68,628.00	219,294.00	287,922.00	36,880.00	258,274.00	295,154.00	2.5%
Other Employee Benefits		3901-3902	26,386.00	9,537.00	35,923.00	27,315.00	1,070.00	28,385.00	-21.0%
TOTAL, EMPLOYEE BENEFITS			24,343,031.00	8,858,077.00	33,201,108.00	23,100,562.00	7,955,082.00	31,055,644.00	-6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,012,846.00	1,284,745.00	2,297,591.00	1,451,997.00	924,607.00	2,376,604.00	3.4%
Books and Other Reference Materials		4200	74,423.00	289,147.00	363,570.00	43,895.00	61,086.00	104,981.00	-71.1%
Materials and Supplies		4300	2,551,993.33	8,102,999.13	10,654,992.46	3,388,345.00	6,404,650.00	9,792,995.00	-8.1%
Noncapitalized Equipment		4400	668,333.00	1,473,252.75	2,141,585.75	425,886.00	169,223.00	595,109.00	-72.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,307,595.33	11,150,143.88	15,457,739.21	5,310,123.00	7,559,566.00	12,869,689.00	-16.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	628,639.00	6,964,504.00	7,593,143.00	536,675.00	6,825,000.00	7,361,675.00	-3.0%
Travel and Conferences		5200	122,289.00	269,726.12	392,015.12	78,931.00	182,854.00	261,785.00	-33.2%
Dues and Memberships		5300	56,153.00	32,881.00	89,034.00	55,360.00	250.00	55,610.00	-37.5%
Insurance		5400 - 5450	1,220,000.00	0.00	1,220,000.00	1,275,000.00	0.00	1,275,000.00	4.5%
Operations and Housekeeping Services		5500	5,124,400.00	53,000.00	5,177,400.00	5,406,500.00	49,300.00	5,455,800.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	928,954.00	1,368,100.00	2,297,054.00	864,616.00	555,592.00	1,420,208.00	-38.2%
Transfers of Direct Costs		5710	(30,003.00)	30,003.00	0.00	227,985.00	(227,985.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(78,420.00)	(15,817.00)	(94,237.00)	(21,128.00)	(15,938.00)	(37,066.00)	-60.7%
Professional/Consulting Services and Operating Expenditures		5800	2,527,259.00	8,815,439.00	11,342,698.00	2,241,408.00	3,959,093.00	6,200,501.00	-45.3%
Communications		5900	549,211.00	87,750.00	636,961.00	520,353.00	10,435.00	530,788.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,048,482.00	17,605,586.12	28,654,068.12	11,185,700.00	11,338,601.00	22,524,301.00	-21.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,522.00	540,061.00	552,583.00	10,000.00	0.00	10,000.00	-98.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	21,910.00	21,910.00	0.00	65,000.00	65,000.00	196.7%
Equipment Replacement		6500	0.00	171,772.00	171,772.00	0.00	156,021.00	156,021.00	-9.2%
TOTAL, CAPITAL OUTLAY			12,522.00	733,743.00	746,265.00	10,000.00	221,021.00	231,021.00	-69.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	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	215,190.00	51,853.00	267,043.00	214,326.00	51,853.00	266,179.00	-0.3%
All Other Transfers		7281-7283	3,507,388.00	0.00	3,507,388.00	3,507,388.00	0.00	3,507,388.00	0.0%
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	37,838.00	5,776.00	43,614.00	35,986.00	1,838.00	37,824.00	-13.3%
Other Debt Service - Principal		7439	196,523.00	23,131.00	219,654.00	193,744.00	6,827.00	200,571.00	-8.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,956,939.00	80,760.00	4,037,699.00	3,951,444.00	60,518.00	4,011,962.00	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,588,790.00)	2,588,790.00	0.00	(2,887,383.00)	2,887,383.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(397,292.00)	0.00	(397,292.00)	(514,390.00)	0.00	(514,390.00)	29.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,986,082.00)	2,588,790.00	(397,292.00)	(3,401,773.00)	2,887,383.00	(514,390.00)	29.5%
TOTAL, EXPENDITURES			181,369,508.00	84,634,505.00	266,004,013.00	184,224,960.00	71,377,052.00	255,602,012.00	-3.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	638,236.00	0.00	638,236.00	655,327.00	0.00	655,327.00	2.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			638,236.00	0.00	638,236.00	655,327.00	0.00	655,327.00	2.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,729,291.00)	27,729,291.00	0.00	(27,511,879.00)	27,511,879.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,729,291.00)	27,729,291.00	0.00	(27,511,879.00)	27,511,879.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(27,091,055.00)	27,729,291.00	638,236.00	(26,856,552.00)	27,511,879.00	655,327.00	2.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	165,150,066.00	6,769,959.00	171,920,025.00	174,007,241.26	7,757,776.00	181,765,017.26	11.6%
2) Federal Revenue		8100-8299	407,982.00	12,700,543.00	13,108,525.00	402,000.00	10,309,740.00	10,711,740.00	-18.3%
3) Other State Revenue		8300-8599	28,388,970.00	26,188,191.00	54,577,161.00	28,686,286.00	24,919,031.00	53,605,317.00	-1.8%
4) Other Local Revenue		8600-8799	5,490,742.00	5,417,961.00	10,908,703.00	4,697,910.00	878,626.00	5,576,536.00	-48.9%
5) TOTAL, REVENUES			199,437,760.00	51,076,654.00	250,514,414.00	207,793,437.26	43,865,173.00	251,658,610.26	3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		124,849,183.00	54,704,469.00	179,553,652.00	126,822,264.00	44,109,733.00	170,931,997.00	-4.8%
2) Instruction - Related Services	2000-2999		21,030,045.00	11,001,814.00	32,031,859.00	21,586,222.00	8,808,187.00	30,394,409.00	-5.1%
3) Pupil Services	3000-3999		5,252,125.00	8,500,356.00	13,752,481.00	5,662,583.00	8,395,113.00	14,057,696.00	2.2%
4) Ancillary Services	4000-4999		516,469.00	453,996.00	970,465.00	443,380.00	308,205.00	751,585.00	-22.6%
5) Community Services	5000-5999		419,237.00	68,003.00	487,240.00	434,281.00	72,816.00	507,097.00	4.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,532,753.00	2,899,353.00	11,432,106.00	8,122,460.00	2,890,644.00	11,013,104.00	-3.7%
8) Plant Services	8000-8999		16,812,757.00	6,925,754.00	23,738,511.00	17,202,326.00	6,731,836.00	23,934,162.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	3,956,939.00	80,760.00	4,037,699.00	3,951,444.00	60,518.00	4,011,962.00	-0.6%
10) TOTAL, EXPENDITURES			181,369,508.00	84,634,505.00	266,004,013.00	184,224,960.00	71,377,052.00	255,602,012.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,068,252.00	(33,557,851.00)	(15,489,599.00)	23,568,477.26	(27,511,879.00)	(3,943,401.74)	-74.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	638,236.00	0.00	638,236.00	655,327.00	0.00	655,327.00	2.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,729,291.00)	27,729,291.00	0.00	(27,511,879.00)	27,511,879.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,091,055.00)	27,729,291.00	638,236.00	(26,856,552.00)	27,511,879.00	655,327.00	2.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,022,803.00)	(5,828,560.00)	(14,851,363.00)	(3,288,074.74)	0.00	(3,288,074.74)	-77.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,233,027.00	5,828,560.88	36,061,587.88	21,210,224.00	0.88	21,210,224.88	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,233,027.00	5,828,560.88	36,061,587.88	21,210,224.00	0.88	21,210,224.88	-41.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,233,027.00	5,828,560.88	36,061,587.88	21,210,224.00	0.88	21,210,224.88	-41.2%
2) Ending Balance, June 30 (E + F1e)			21,210,224.00	0.88	21,210,224.88	17,922,149.26	0.88	17,922,150.14	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	229,402.00	0.00	229,402.00	229,000.00	0.00	229,000.00	-0.2%
Prepaid Expenditures		9713	88,598.00	0.00	88,598.00	89,000.00	0.00	89,000.00	0.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2.50	2.50	0.00	2.50	2.50	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,320,079.00	0.00	5,320,079.00	5,112,039.00	0.00	5,112,039.00	-3.9%
Board Designated 2% Reserve	0000	9760				5,112,039.00		5,112,039.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,038,174.00	0.00	1,038,174.00	0.00	0.00	0.00	-100.0%
Carryover of Unspent Funds	0000	9780	1,038,174.00		1,038,174.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,320,080.00	0.00	5,320,080.00	5,112,040.00	0.00	5,112,040.00	-3.9%
Unassigned/Unappropriated Amount		9790	9,113,891.00	(1.62)	9,113,889.38	7,280,070.26	(1.62)	7,280,068.64	-20.1%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	0.48	0.48
6500	Special Education	0.97	0.97
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Prog	0.33	0.33
9010	Other Restricted Local	0.72	0.72
Total, Restricted Balance		<u>2.50</u>	<u>2.50</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,388,247.00	1,470,715.00	5.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	141,553.00	150,380.00	6.2%
4) Other Local Revenue		8600-8799	4,514.00	2,000.00	-55.7%
5) TOTAL, REVENUES			1,534,314.00	1,623,095.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,011,540.00	1,035,090.00	2.3%
2) Classified Salaries		2000-2999	135,597.00	134,900.00	-0.5%
3) Employee Benefits		3000-3999	205,247.00	183,148.00	-10.8%
4) Books and Supplies		4000-4999	323,209.00	135,109.00	-58.2%
5) Services and Other Operating Expenditures		5000-5999	164,285.00	86,475.00	-47.4%
6) Capital Outlay		6000-6999	84,306.00	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			1,924,184.00	1,574,722.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(389,870.00)	48,373.00	-112.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(389,870.00)	48,373.00	-112.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,115,340.69	725,470.69	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,115,340.69	725,470.69	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,115,340.69	725,470.69	-35.0%
2) Ending Balance, June 30 (E + F1e)			725,470.69	773,843.69	6.7%
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			0.40	0.40	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	725,470.92	773,843.92	6.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.63)	(0.63)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	651,721.10		
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	5,835.00		
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			657,556.10		
H. LIABILITIES					
1) Accounts Payable		9500	156.91		
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			156.91		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			657,399.19		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	842,890.00	883,445.00	4.8%
State Aid - Prior Years		8019	6,460.00	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	538,897.00	587,270.00	9.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,388,247.00	1,470,715.00	5.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
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%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,375.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	38,808.00	38,808.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	99,370.00	111,572.00	12.3%
TOTAL, OTHER STATE REVENUE			141,553.00	150,380.00	6.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,100.00	2,000.00	81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,414.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,514.00	2,000.00	-55.7%
TOTAL, REVENUES			1,534,314.00	1,623,095.00	5.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	946,540.00	965,837.00	2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,000.00	44,753.00	-15.6%
Other Certificated Salaries		1900	12,000.00	24,500.00	104.2%
TOTAL, CERTIFICATED SALARIES			1,011,540.00	1,035,090.00	2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,000.00	0.00	-100.0%
Classified Support Salaries		2200	59,600.00	52,800.00	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,510.00	72,100.00	25.4%
Other Classified Salaries		2900	15,487.00	10,000.00	-35.4%
TOTAL, CLASSIFIED SALARIES			135,597.00	134,900.00	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	78,844.00	83,044.00	5.3%
PERS		3201-3202	25,787.00	15,821.00	-38.6%
OASDI/Medicare/Alternative		3301-3302	29,196.00	24,964.00	-14.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	12,925.00	586.00	-95.5%
Workers' Compensation		3601-3602	36,477.00	36,621.00	0.4%
OPEB, Allocated		3701-3702	6,732.00	6,786.00	0.8%
OPEB, Active Employees		3751-3752	11,722.00	13,105.00	11.8%
PERS Reduction		3801-3802	3,544.00	2,221.00	-37.3%
Other Employee Benefits		3901-3902	20.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			205,247.00	183,148.00	-10.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	111,778.00	17,860.00	-84.0%
Books and Other Reference Materials		4200	49,643.00	17,570.00	-64.6%
Materials and Supplies		4300	111,284.00	88,390.00	-20.6%
Noncapitalized Equipment		4400	50,504.00	11,289.00	-77.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			323,209.00	135,109.00	-58.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,164.00	10,000.00	-50.4%
Dues and Memberships		5300	4,500.00	6,327.00	40.6%
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	43,702.00	22,623.00	-48.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	43,604.00	1,300.00	-97.0%
Professional/Consulting Services and Operating Expenditures		5800	50,415.00	45,700.00	-9.4%
Communications		5900	1,900.00	525.00	-72.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			164,285.00	86,475.00	-47.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	84,306.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,306.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,924,184.00	1,574,722.00	-18.2%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,388,247.00	1,470,715.00	5.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	141,553.00	150,380.00	6.2%
4) Other Local Revenue		8600-8799	4,514.00	2,000.00	-55.7%
5) TOTAL, REVENUES			1,534,314.00	1,623,095.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,553,202.00	1,335,768.00	-14.0%
2) Instruction - Related Services	2000-2999		220,168.00	204,688.00	-7.0%
3) Pupil Services	3000-3999		9,489.00	20,000.00	110.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		31,540.00	1,755.00	-94.4%
8) Plant Services	8000-8999		109,785.00	12,511.00	-88.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,924,184.00	1,574,722.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(389,870.00)	48,373.00	-112.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(389,870.00)	48,373.00	-112.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,115,340.69	725,470.69	-35.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,115,340.69	725,470.69	-35.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,115,340.69	725,470.69	-35.0%
2) Ending Balance, June 30 (E + F1e)			725,470.69	773,843.69	6.7%
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			0.40	0.40	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	725,470.92	773,843.92	6.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.63)	(0.63)	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	0.40	0.40
Total, Restricted Balance		0.40	0.40

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,545,483.00	3,348,935.00	-5.5%
3) Other State Revenue		8300-8599	9,699,250.00	9,777,328.00	0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,244,733.00	13,126,263.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,244,733.00	13,126,263.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,244,733.00	13,126,263.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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			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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(29,248.40)		
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	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	34,547.44		
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			5,299.04		
H. LIABILITIES					
1) Accounts Payable		9500	6,270.42		
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			6,270.42		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			(971.38)		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	3,545,483.00	3,348,935.00	-5.5%
TOTAL, FEDERAL REVENUE			3,545,483.00	3,348,935.00	-5.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	8,594,389.00	8,672,126.00	0.9%
Prior Years	6500	8319	0.00	0.00	0.0%
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%
Pass-Through Revenues from State Sources		8587	1,104,861.00	1,105,202.00	0.0%
TOTAL, OTHER STATE REVENUE			9,699,250.00	9,777,328.00	0.8%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			13,244,733.00	13,126,263.00	-0.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,650,344.00	4,454,137.00	-4.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	8,594,389.00	8,672,126.00	0.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,244,733.00	13,126,263.00	-0.9%
TOTAL, EXPENDITURES			13,244,733.00	13,126,263.00	-0.9%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,545,483.00	3,348,935.00	-5.5%
3) Other State Revenue		8300-8599	9,699,250.00	9,777,328.00	0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			13,244,733.00	13,126,263.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,244,733.00	13,126,263.00	-0.9%
10) TOTAL, EXPENDITURES			13,244,733.00	13,126,263.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	458,340.00	448,530.00	-2.1%
3) Other State Revenue		8300-8599	2,677,126.00	2,927,126.00	9.3%
4) Other Local Revenue		8600-8799	520,428.00	515,600.00	-0.9%
5) TOTAL, REVENUES			3,655,894.00	3,891,256.00	6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,735,954.00	1,739,025.00	0.2%
2) Classified Salaries		2000-2999	868,333.00	952,446.00	9.7%
3) Employee Benefits		3000-3999	517,739.00	489,820.00	-5.4%
4) Books and Supplies		4000-4999	265,592.00	106,837.00	-59.8%
5) Services and Other Operating Expenditures		5000-5999	283,323.00	240,270.00	-15.2%
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	124,750.00	158,858.00	27.3%
9) TOTAL, EXPENDITURES			3,795,691.00	3,687,256.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(139,797.00)	204,000.00	-245.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,797.00)	204,000.00	-245.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,969,172.31	2,829,375.31	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,969,172.31	2,829,375.31	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,969,172.31	2,829,375.31	-4.7%
2) Ending Balance, June 30 (E + F1e)			2,829,375.31	3,033,375.31	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,030.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.60	0.60	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	2,828,344.71	3,033,374.71	7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,834,937.68		
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	1,030.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,835,967.68		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			1,835,967.68		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	458,340.00	448,530.00	-2.1%
TOTAL, FEDERAL REVENUE			458,340.00	448,530.00	-2.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	2,677,126.00	2,927,126.00	9.3%
TOTAL, OTHER STATE REVENUE			2,677,126.00	2,927,126.00	9.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	25,200.00	26,400.00	4.8%
Interest		8660	5,946.00	5,900.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	463,928.00	458,000.00	-1.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,354.00	25,300.00	-0.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			520,428.00	515,600.00	-0.9%
TOTAL, REVENUES			3,655,894.00	3,891,256.00	6.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,373,964.00	1,417,530.00	3.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	293,677.00	315,825.00	7.5%
Other Certificated Salaries		1900	68,313.00	5,670.00	-91.7%
TOTAL, CERTIFICATED SALARIES			1,735,954.00	1,739,025.00	0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	210,092.00	250,163.00	19.1%
Classified Support Salaries		2200	141,774.00	155,195.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	516,467.00	547,088.00	5.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			868,333.00	952,446.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	101,177.00	143,469.00	41.8%
PERS		3201-3202	130,196.00	102,281.00	-21.4%
OASDI/Medicare/Alternative		3301-3302	90,524.00	98,276.00	8.6%
Health and Welfare Benefits		3401-3402	13,682.00	0.00	-100.0%
Unemployment Insurance		3501-3502	37,523.00	1,596.00	-95.7%
Workers' Compensation		3601-3602	78,785.00	84,390.00	7.1%
OPEB, Allocated		3701-3702	14,907.00	16,683.00	11.9%
OPEB, Active Employees		3751-3752	27,063.00	28,585.00	5.6%
PERS Reduction		3801-3802	17,202.00	14,540.00	-15.5%
Other Employee Benefits		3901-3902	6,680.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			517,739.00	489,820.00	-5.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	76.00	0.00	-100.0%
Materials and Supplies		4300	227,200.00	44,420.00	-80.4%
Noncapitalized Equipment		4400	38,316.00	62,417.00	62.9%
TOTAL, BOOKS AND SUPPLIES			265,592.00	106,837.00	-59.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,744.00	13,000.00	92.8%
Dues and Memberships		5300	2,700.00	2,006.00	-25.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	80,345.00	83,232.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,157.00	38,179.00	-34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,752.00	4,228.00	-81.4%
Professional/Consulting Services and Operating Expenditures		5800	97,325.00	83,625.00	-14.1%
Communications		5900	15,300.00	16,000.00	4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,323.00	240,270.00	-15.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	124,750.00	158,858.00	27.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,750.00	158,858.00	27.3%
TOTAL, EXPENDITURES			3,795,691.00	3,687,256.00	-2.9%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	458,340.00	448,530.00	-2.1%
3) Other State Revenue		8300-8599	2,677,126.00	2,927,126.00	9.3%
4) Other Local Revenue		8600-8799	520,428.00	515,600.00	-0.9%
5) TOTAL, REVENUES			3,655,894.00	3,891,256.00	6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,074,181.00	2,033,689.00	-2.0%
2) Instruction - Related Services	2000-2999		1,321,738.00	1,217,781.00	-7.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		124,750.00	158,858.00	27.3%
8) Plant Services	8000-8999		275,022.00	276,928.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,795,691.00	3,687,256.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(139,797.00)	204,000.00	-245.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,797.00)	204,000.00	-245.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,969,172.31	2,829,375.31	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,969,172.31	2,829,375.31	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,969,172.31	2,829,375.31	-4.7%
2) Ending Balance, June 30 (E + F1e)			2,829,375.31	3,033,375.31	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,030.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.60	0.60	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,828,344.71	3,033,374.71	7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	0.60	0.60
Total, Restricted Balance		0.60	0.60

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,014,771.00	1,014,771.00	0.0%
4) Other Local Revenue		8600-8799	297,059.00	252,560.00	-15.0%
5) TOTAL, REVENUES			1,311,830.00	1,267,331.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	432,125.00	413,173.00	-4.4%
2) Classified Salaries		2000-2999	364,104.00	373,423.00	2.6%
3) Employee Benefits		3000-3999	151,458.00	144,809.00	-4.4%
4) Books and Supplies		4000-4999	153,445.00	46,105.00	-70.0%
5) Services and Other Operating Expenditures		5000-5999	242,593.00	235,972.00	-2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,705.00	1,611.00	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,454.00	51,688.00	18.9%
9) TOTAL, EXPENDITURES			1,388,884.00	1,266,781.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,054.00)	550.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,054.00)	550.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,016.32	55,962.32	-57.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,016.32	55,962.32	-57.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,016.32	55,962.32	-57.9%
2) Ending Balance, June 30 (E + F1e)			55,962.32	56,512.32	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	55,962.36	56,512.36	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.04)	(0.04)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,852.63		
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	7,010.14		
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			67,862.77		
H. LIABILITIES					
1) Accounts Payable		9500	236.25		
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			236.25		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			67,626.52		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	814,771.00	814,771.00	0.0%
All Other State Revenue	All Other	8590	200,000.00	200,000.00	0.0%
TOTAL, OTHER STATE REVENUE			1,014,771.00	1,014,771.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	571.00	550.00	-3.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	77,000.00	0.00	-100.0%
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	219,488.00	252,010.00	14.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297,059.00	252,560.00	-15.0%
TOTAL, REVENUES			1,311,830.00	1,267,331.00	-3.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	313,940.00	313,648.00	-0.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	118,185.00	99,525.00	-15.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			432,125.00	413,173.00	-4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	134,441.00	141,404.00	5.2%
Classified Support Salaries		2200	135,704.00	148,441.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,759.00	83,578.00	-9.9%
Other Classified Salaries		2900	1,200.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			364,104.00	373,423.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	35,511.00	34,087.00	-4.0%
PERS		3201-3202	30,900.00	31,924.00	3.3%
OASDI/Medicare/Alternative		3301-3302	33,494.00	34,558.00	3.2%
Health and Welfare Benefits		3401-3402	5.00	0.00	-100.0%
Unemployment Insurance		3501-3502	8,702.00	1,810.00	-79.2%
Workers' Compensation		3601-3602	24,938.00	24,620.00	-1.3%
OPEB, Allocated		3701-3702	4,630.00	4,563.00	-1.4%
OPEB, Active Employees		3751-3752	8,939.00	8,811.00	-1.4%
PERS Reduction		3801-3802	4,339.00	4,436.00	2.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			151,458.00	144,809.00	-4.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	0.0%
Materials and Supplies		4300	151,854.00	45,105.00	-70.3%
Noncapitalized Equipment		4400	1,091.00	500.00	-54.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,445.00	46,105.00	-70.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,553.00	3,500.00	-1.5%
Dues and Memberships		5300	260.00	260.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,552.00	1,552.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,962.00	6,850.00	-42.7%
Professional/Consulting Services and Operating Expenditures		5800	219,216.00	217,360.00	-0.8%
Communications		5900	3,550.00	3,950.00	11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			242,593.00	235,972.00	-2.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	429.00	336.00	-21.7%
Other Debt Service - Principal		7439	1,276.00	1,275.00	-0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,705.00	1,611.00	-5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	43,454.00	51,688.00	18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,454.00	51,688.00	18.9%
TOTAL, EXPENDITURES			1,388,884.00	1,266,781.00	-8.8%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,014,771.00	1,014,771.00	0.0%
4) Other Local Revenue		8600-8799	297,059.00	252,560.00	-15.0%
5) TOTAL, REVENUES			1,311,830.00	1,267,331.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		906,887.00	795,014.00	-12.3%
2) Instruction - Related Services	2000-2999		433,286.00	416,916.00	-3.8%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		43,454.00	51,688.00	18.9%
8) Plant Services	8000-8999		3,552.00	1,552.00	-56.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,705.00	1,611.00	-5.5%
10) TOTAL, EXPENDITURES			1,388,884.00	1,266,781.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(77,054.00)	550.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,054.00)	550.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,016.32	55,962.32	-57.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,016.32	55,962.32	-57.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,016.32	55,962.32	-57.9%
2) Ending Balance, June 30 (E + F1e)			55,962.32	56,512.32	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	55,962.36	56,512.36	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.04)	(0.04)	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,617,542.00	2,664,228.00	1.8%
3) Other State Revenue		8300-8599	209,269.00	198,334.00	-5.2%
4) Other Local Revenue		8600-8799	3,032,698.00	3,433,639.00	13.2%
5) TOTAL, REVENUES			5,859,509.00	6,296,201.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,355,286.00	2,521,771.00	7.1%
3) Employee Benefits		3000-3999	668,746.00	720,168.00	7.7%
4) Books and Supplies		4000-4999	2,418,346.00	2,483,043.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	173,096.00	232,738.00	34.5%
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	229,088.00	303,843.00	32.6%
9) TOTAL, EXPENDITURES			5,844,562.00	6,261,563.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,947.00	34,638.00	131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,947.00	34,638.00	131.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	969,345.80	984,292.80	1.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			969,345.80	984,292.80	1.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			969,345.80	984,292.80	1.5%
2) Ending Balance, June 30 (E + F1e)					
			984,292.80	1,018,930.80	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	128,527.08	128,527.08	0.0%
Prepaid Expenditures					
		9713	1,432.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	854,333.72	890,403.72	4.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	726,770.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(2,086.40)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	128,527.08		
7) Prepaid Expenditures		9330	1,432.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			854,643.51		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			854,643.51		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,617,542.00	2,664,228.00	1.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,617,542.00	2,664,228.00	1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	209,269.00	198,334.00	-5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			209,269.00	198,334.00	-5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,820,867.00	3,240,781.00	14.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	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	210,331.00	191,358.00	-9.0%
TOTAL, OTHER LOCAL REVENUE			3,032,698.00	3,433,639.00	13.2%
TOTAL, REVENUES			5,859,509.00	6,296,201.00	7.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,969,543.00	2,105,681.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	229,309.00	238,440.00	4.0%
Clerical, Technical and Office Salaries		2400	156,434.00	177,650.00	13.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,355,286.00	2,521,771.00	7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	226,968.00	269,502.00	18.7%
OASDI/Medicare/Alternative		3301-3302	184,248.00	192,509.00	4.5%
Health and Welfare Benefits		3401-3402	79,713.00	86,108.00	8.0%
Unemployment Insurance		3501-3502	26,385.00	12,581.00	-52.3%
Workers' Compensation		3601-3602	74,457.00	78,816.00	5.9%
OPEB, Allocated		3701-3702	14,233.00	14,607.00	2.6%
OPEB, Active Employees		3751-3752	27,484.00	28,207.00	2.6%
PERS Reduction		3801-3802	35,258.00	37,838.00	7.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			668,746.00	720,168.00	7.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	273,276.00	303,043.00	10.9%
Noncapitalized Equipment		4400	53,500.00	30,000.00	-43.9%
Food		4700	2,091,570.00	2,150,000.00	2.8%
TOTAL, BOOKS AND SUPPLIES			2,418,346.00	2,483,043.00	2.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	5,000.00	25.0%
Dues and Memberships		5300	625.00	500.00	-20.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,500.00	45,500.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,000.00	100,500.00	59.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,919.00	24,688.00	55.1%
Professional/Consulting Services and Operating Expenditures		5800	37,552.00	47,050.00	25.3%
Communications		5900	9,500.00	9,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			173,096.00	232,738.00	34.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	229,088.00	303,843.00	32.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			229,088.00	303,843.00	32.6%
TOTAL, EXPENDITURES			5,844,562.00	6,261,563.00	7.1%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,617,542.00	2,664,228.00	1.8%
3) Other State Revenue		8300-8599	209,269.00	198,334.00	-5.2%
4) Other Local Revenue		8600-8799	3,032,698.00	3,433,639.00	13.2%
5) TOTAL, REVENUES			5,859,509.00	6,296,201.00	7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,572,974.00	5,912,220.00	6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		229,088.00	303,843.00	32.6%
8) Plant Services	8000-8999		42,500.00	45,500.00	7.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,844,562.00	6,261,563.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,947.00	34,638.00	131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,947.00	34,638.00	131.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	969,345.80	984,292.80	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			969,345.80	984,292.80	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,345.80	984,292.80	1.5%
2) Ending Balance, June 30 (E + F1e)			984,292.80	1,018,930.80	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	128,527.08	128,527.08	0.0%
Prepaid Expenditures		9713	1,432.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			854,333.72	890,403.72	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	854,333.72	890,403.72
Total, Restricted Balance		<u>854,333.72</u>	<u>890,403.72</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,019,229.00	1,019,229.00	0.0%
4) Other Local Revenue		8600-8799	6,880.00	6,250.00	-9.2%
5) TOTAL, REVENUES			1,026,109.00	1,025,479.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	858,986.00	346,560.00	-59.7%
6) Capital Outlay		6000-6999	721,947.00	467,140.00	-35.3%
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			1,580,933.00	813,700.00	-48.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(554,824.00)	211,779.00	-138.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,824.00)	211,779.00	-138.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,040,780.25	2,485,956.25	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,040,780.25	2,485,956.25	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,040,780.25	2,485,956.25	-18.2%
2) Ending Balance, June 30 (E + F1e)			2,485,956.25	2,697,735.25	8.5%
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			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	2,485,956.25	2,697,735.25	8.5%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,017,297.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.00		
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			3,017,300.88		
H. LIABILITIES					
1) Accounts Payable		9500	5,750.00		
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			5,750.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			3,011,550.88		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	1,019,229.00	1,019,229.00	0.0%
TOTAL, OTHER STATE REVENUE			1,019,229.00	1,019,229.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,880.00	6,250.00	-9.2%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,880.00	6,250.00	-9.2%
TOTAL, REVENUES			1,026,109.00	1,025,479.00	-0.1%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	738,756.00	346,560.00	-53.1%
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	120,230.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			858,986.00	346,560.00	-59.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	705,657.00	467,140.00	-33.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	16,290.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			721,947.00	467,140.00	-35.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,580,933.00	813,700.00	-48.5%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,019,229.00	1,019,229.00	0.0%
4) Other Local Revenue		8600-8799	6,880.00	6,250.00	-9.2%
5) TOTAL, REVENUES			1,026,109.00	1,025,479.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,580,933.00	813,700.00	-48.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,580,933.00	813,700.00	-48.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(554,824.00)	211,779.00	-138.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,824.00)	211,779.00	-138.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,040,780.25	2,485,956.25	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,040,780.25	2,485,956.25	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,040,780.25	2,485,956.25	-18.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,485,956.25	2,697,735.25	8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	266.00	0.00	-100.0%
5) TOTAL, REVENUES			266.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	335,728.00	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			335,728.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(335,462.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,462.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	335,461.96	(0.04)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,461.96	(0.04)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,461.96	(0.04)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.04)	(0.04)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.04)	(0.04)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,176.20		
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	1,025.99		
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			70,202.19		
H. LIABILITIES					
1) Accounts Payable		9500	69,772.38		
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			69,772.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			429.81		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	266.00	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			266.00	0.00	-100.0%
TOTAL, REVENUES			266.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	335,728.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			335,728.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			335,728.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	266.00	0.00	-100.0%
5) TOTAL, REVENUES			266.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		335,728.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			335,728.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(335,462.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,462.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	335,461.96	(0.04)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			335,461.96	(0.04)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,461.96	(0.04)	-100.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			(0.04)	(0.04)	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.04)	(0.04)	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,741,000.00	1,630,000.00	-6.4%
5) TOTAL, REVENUES			1,741,000.00	1,630,000.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,715.00	16,608.00	-0.6%
3) Employee Benefits		3000-3999	4,408.00	4,243.00	-3.7%
4) Books and Supplies		4000-4999	18,390.00	50,000.00	171.9%
5) Services and Other Operating Expenditures		5000-5999	536,045.00	274,165.00	-48.9%
6) Capital Outlay		6000-6999	7,315,110.00	479,075.00	-93.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,890,668.00	824,091.00	-89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,149,668.00)	805,909.00	-113.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,149,668.00)	805,909.00	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,307,822.80	3,158,154.80	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,307,822.80	3,158,154.80	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,307,822.80	3,158,154.80	-66.1%
2) Ending Balance, June 30 (E + F1e)			3,158,154.80	3,964,063.80	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			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	3,158,154.80	3,964,063.80	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,738,893.24		
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	1.00		
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			8,738,894.24		
H. LIABILITIES					
1) Accounts Payable		9500	0.55		
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			0.55		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			8,738,893.69		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,000.00	30,000.00	-26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,700,000.00	1,600,000.00	-5.9%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,741,000.00	1,630,000.00	-6.4%
TOTAL, REVENUES			1,741,000.00	1,630,000.00	-6.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,245.00	16,608.00	2.2%
Other Classified Salaries		2900	470.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			16,715.00	16,608.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	39.00	0.00	-100.0%
PERS		3201-3202	1,855.00	1,896.00	2.2%
OASDI/Medicare/Alternative		3301-3302	1,254.00	1,271.00	1.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	185.00	8.00	-95.7%
Workers' Compensation		3601-3602	524.00	520.00	-0.8%
OPEB, Allocated		3701-3702	99.00	96.00	-3.0%
OPEB, Active Employees		3751-3752	191.00	186.00	-2.6%
PERS Reduction		3801-3802	261.00	266.00	1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,408.00	4,243.00	-3.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,172.00	50,000.00	209.2%
Noncapitalized Equipment		4400	2,218.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			18,390.00	50,000.00	171.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	76,594.00	69,665.00	-9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	459,451.00	204,500.00	-55.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			536,045.00	274,165.00	-48.9%
CAPITAL OUTLAY					
Land		6100	2,553,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,762,110.00	479,075.00	-89.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,315,110.00	479,075.00	-93.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,890,668.00	824,091.00	-89.6%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,741,000.00	1,630,000.00	-6.4%
5) TOTAL, REVENUES			1,741,000.00	1,630,000.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		473,175.00	225,351.00	-52.4%
8) Plant Services	8000-8999		7,417,493.00	598,740.00	-91.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,890,668.00	824,091.00	-89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,149,668.00)	805,909.00	-113.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,149,668.00)	805,909.00	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,307,822.80	3,158,154.80	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,307,822.80	3,158,154.80	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,307,822.80	3,158,154.80	-66.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			3,158,154.80	3,964,063.80	25.5%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,158,154.80	3,964,063.80	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%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36.00	35.00	-2.8%
5) TOTAL, REVENUES			36.00	35.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36.00	35.00	-2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36.00	35.00	-2.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,741.54	15,777.54	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,741.54	15,777.54	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,741.54	15,777.54	0.2%
2) Ending Balance, June 30 (E + F1e)			15,777.54	15,812.54	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	15,777.54	15,812.54	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,772.06		
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			15,772.06		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			15,772.06		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36.00	35.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36.00	35.00	-2.8%
TOTAL, REVENUES			36.00	35.00	-2.8%

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

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

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36.00	35.00	-2.8%
5) TOTAL, REVENUES			36.00	35.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36.00	35.00	-2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36.00	35.00	-2.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,741.54	15,777.54	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,741.54	15,777.54	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,741.54	15,777.54	0.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			15,777.54	15,812.54	0.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,777.54	15,812.54	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,668.00	1,650.00	-1.1%
5) TOTAL, REVENUES			1,668.00	1,650.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,668.00	1,650.00	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,668.00	1,650.00	-1.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,809.00	4,477.00	59.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,809.00	4,477.00	59.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,809.00	4,477.00	59.4%
2) Ending Balance, June 30 (E + F1e)			4,477.00	6,127.00	36.9%
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			4,477.00	6,127.00	36.9%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	200,171.75		
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			200,171.75		
H. LIABILITIES					
1) Accounts Payable		9500	196,729.38		
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			196,729.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			3,442.37		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	1,668.00	1,650.00	-1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,668.00	1,650.00	-1.1%
TOTAL, REVENUES			1,668.00	1,650.00	-1.1%

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

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

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,668.00	1,650.00	-1.1%
5) TOTAL, REVENUES			1,668.00	1,650.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,668.00	1,650.00	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,668.00	1,650.00	-1.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,809.00	4,477.00	59.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,809.00	4,477.00	59.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,809.00	4,477.00	59.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			4,477.00	6,127.00	36.9%
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			4,477.00	6,127.00	36.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7710	State School Facilities Projects	4,477.00	6,127.00
Total, Restricted Balance		<u>4,477.00</u>	<u>6,127.00</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,162,969.00	1,173,994.00	0.9%
5) TOTAL, REVENUES			1,162,969.00	1,173,994.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	230,701.00	0.00	-100.0%
6) Capital Outlay		6000-6999	201,387.00	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			432,088.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			730,881.00	1,173,994.00	60.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	638,236.00	655,327.00	2.7%
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			(638,236.00)	(655,327.00)	2.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,645.00	518,667.00	459.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,191,297.82	24,283,942.82	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,191,297.82	24,283,942.82	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,191,297.82	24,283,942.82	0.4%
2) Ending Balance, June 30 (E + F1e)			24,283,942.82	24,802,609.82	2.1%
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			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	24,283,942.82	24,802,609.82	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,304,409.84		
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	0.02		
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			24,304,409.86		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			24,304,409.86		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,081,570.00	1,113,994.00	3.0%
Interest		8660	81,399.00	60,000.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,162,969.00	1,173,994.00	0.9%
TOTAL, REVENUES			1,162,969.00	1,173,994.00	0.9%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,701.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,701.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	201,387.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			201,387.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			432,088.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	638,236.00	655,327.00	2.7%
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			638,236.00	655,327.00	2.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(638,236.00)	(655,327.00)	2.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,162,969.00	1,173,994.00	0.9%
5) TOTAL, REVENUES			1,162,969.00	1,173,994.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		432,088.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			432,088.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			730,881.00	1,173,994.00	60.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	638,236.00	655,327.00	2.7%
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			(638,236.00)	(655,327.00)	2.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,645.00	518,667.00	459.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,191,297.82	24,283,942.82	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,191,297.82	24,283,942.82	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,191,297.82	24,283,942.82	0.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			24,283,942.82	24,802,609.82	2.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,283,942.82	24,802,609.82	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,400.00	120,400.00	0.0%
4) Other Local Revenue		8600-8799	14,324,533.00	13,792,030.00	-3.7%
5) TOTAL, REVENUES			14,444,933.00	13,912,430.00	-3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	14,387,496.00	13,920,730.00	-3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,387,496.00	13,920,730.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,437.00	(8,300.00)	-114.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,437.00	(8,300.00)	-114.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,923,605.59	10,981,042.59	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,923,605.59	10,981,042.59	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,923,605.59	10,981,042.59	0.5%
2) Ending Balance, June 30 (E + F1e)			10,981,042.59	10,972,742.59	-0.1%
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			21,779,392.39	21,771,092.39	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	(10,798,349.80)	(10,798,349.80)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,784,828.71		
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			11,784,828.71		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			11,784,828.71		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	120,400.00	120,400.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			120,400.00	120,400.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,132,433.00	12,596,230.00	-4.1%
Unsecured Roll		8612	713,600.00	713,600.00	0.0%
Prior Years' Taxes		8613	296,400.00	296,400.00	0.0%
Supplemental Taxes		8614	166,800.00	166,800.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	15,300.00	19,000.00	24.2%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,324,533.00	13,792,030.00	-3.7%
TOTAL, REVENUES			14,444,933.00	13,912,430.00	-3.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,361,361.00	4,805,385.00	10.2%
Bond Interest and Other Service Charges		7434	10,026,135.00	9,115,345.00	-9.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,387,496.00	13,920,730.00	-3.2%
TOTAL, EXPENDITURES			14,387,496.00	13,920,730.00	-3.2%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,400.00	120,400.00	0.0%
4) Other Local Revenue		8600-8799	14,324,533.00	13,792,030.00	-3.7%
5) TOTAL, REVENUES			14,444,933.00	13,912,430.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,387,496.00	13,920,730.00	-3.2%
10) TOTAL, EXPENDITURES			14,387,496.00	13,920,730.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57,437.00	(8,300.00)	-114.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,437.00	(8,300.00)	-114.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,923,605.59	10,981,042.59	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,923,605.59	10,981,042.59	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,923,605.59	10,981,042.59	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(10,798,349.80)	(10,798,349.80)	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	21,779,392.39	21,771,092.39
Total, Restricted Balance		<u>21,779,392.39</u>	<u>21,771,092.39</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,250.00	200,250.00	-20.0%
5) TOTAL, REVENUES			250,250.00	200,250.00	-20.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,500.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	221,000.00	200,250.00	-9.4%
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			250,500.00	200,250.00	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(250.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(250.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,510.67	9,260.67	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,510.67	9,260.67	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,510.67	9,260.67	-2.6%
2) Ending Net Position, June 30 (E + F1e)			9,260.67	9,260.67	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,260.67	9,260.67	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	170,524.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			170,524.79		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	187,519.18		
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			187,519.18		
I. NET POSITION					
Net Position, June 30 (G10 - H7)			(16,994.39)		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	250.00	250.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	250,000.00	200,000.00	-20.0%
All Other Fees and Contracts		8689	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			250,250.00	200,250.00	-20.0%
TOTAL, REVENUES			250,250.00	200,250.00	-20.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	8,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,000.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	212,000.00	200,250.00	-5.5%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			221,000.00	200,250.00	-9.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			250,500.00	200,250.00	-20.1%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,250.00	200,250.00	-20.0%
5) TOTAL, REVENUES			250,250.00	200,250.00	-20.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		250,500.00	200,250.00	-20.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			250,500.00	200,250.00	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(250.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(250.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,510.67	9,260.67	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,510.67	9,260.67	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,510.67	9,260.67	-2.6%
2) Ending Net Position, June 30 (E + F1e)			9,260.67	9,260.67	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,260.67	9,260.67	0.0%

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

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			21,832.05	22,337.14	22,337.14	22,337.14
a. Kindergarten	2,544.60	2,544.60				
b. Grades One through Three	7,669.76	7,669.76				
c. Grades Four through Six	7,139.47	7,139.47				
d. Grades Seven and Eight	4,470.98	4,470.98				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	7.24	7.24				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	777.20	777.20	777.20	742.28	742.28	742.28
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	21.23	21.23	21.23	20.35	20.35	20.35
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00		0.00	0.00
3. TOTAL, ELEMENTARY	22,630.48	22,630.48	22,630.48	23,099.77	23,099.77	23,099.77
HIGH SCHOOL						
4. General Education			9,204.79	9,121.39	9,121.39	9,121.39
a. Grades Nine through Twelve	8,966.16	8,966.16				
b. Continuation Education	212.94	212.94				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	25.69	25.69				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	378.93	378.93	378.93	349.79	349.79	349.79
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	30.65	30.65	30.65	29.38	29.38	29.38
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.81	3.81	3.81	3.65	3.65	3.65
6. TOTAL, HIGH SCHOOL	9,618.18	9,618.18	9,618.18	9,504.21	9,504.21	9,504.21
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	32,248.66	32,248.66	32,248.66	32,603.98	32,603.98	32,603.98
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	32,248.66	32,248.66	32,248.66	32,603.98	32,603.98	32,603.98
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	250.07	250.07	250.07	241.93	241.93	241.93
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	250.07	250.07	250.07	241.93	241.93	241.93
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	9,494,607.00		9,494,607.00	2,545,000.00		12,039,607.00
Work in Progress	12,099,812.00		12,099,812.00		6,329,697.00	5,770,115.00
Total capital assets not being depreciated	21,594,419.00	0.00	21,594,419.00	2,545,000.00	6,329,697.00	17,809,722.00
Capital assets being depreciated:						
Land Improvements	44,408,604.00		44,408,604.00	632,969.00		45,041,573.00
Buildings	410,552,192.00	2,059,083.00	412,611,275.00	5,696,728.00		418,308,003.00
Equipment	10,803,900.00		10,803,900.00	188,769.00		10,992,669.00
Total capital assets being depreciated	465,764,696.00	2,059,083.00	467,823,779.00	6,518,466.00	0.00	474,342,245.00
Accumulated Depreciation for:						
Land Improvements	(22,253,853.00)		(22,253,853.00)	(1,524,684.00)		(23,778,537.00)
Buildings	(129,142,172.00)		(129,142,172.00)	(8,565,177.00)		(137,707,349.00)
Equipment	(9,157,641.00)		(9,157,641.00)	(566,312.00)		(9,723,953.00)
Total accumulated depreciation	(160,553,666.00)	0.00	(160,553,666.00)	(10,656,173.00)	0.00	(171,209,839.00)
Total capital assets being depreciated, net	305,211,030.00	2,059,083.00	307,270,113.00	(4,137,707.00)	0.00	303,132,406.00
Governmental activity capital assets, net	326,805,449.00	2,059,083.00	328,864,532.00	(1,592,707.00)	6,329,697.00	320,942,128.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (1)							
			July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			1,951,357.81	13,423,025.61	26,089,949.42	33,805,151.17	24,433,888.86	14,826,580.99	41,380,374.70	54,668,528.42
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		3,795,213.26	3,795,213.26	13,842,994.37	6,831,383.87	6,831,383.87	13,842,994.37	6,831,383.87	5,002,091.08
Property Taxes	8020-8079		223,062.05	76,917.95	4,945,824.06	115,376.92	38,458.97	24,375,297.72	17,498,833.17	15,383.59
Miscellaneous Funds	8080-8099		26,711.59	37,467.93	51,271.91	50,823.73	51,361.54	51,003.00	465,749.70	50,913.36
Federal Revenue	8100-8299		0.00	4,776.36	324,652.14	118,984.51	7,654.26	2,054,620.59	890,333.32	(734,870.82)
Other State Revenue	8300-8599		0.00	1,941,460.15	6,590,638.90	5,838,711.60	5,530,223.90	4,023,298.72	5,255,724.12	2,854,739.35
Other Local Revenue	8600-8799		223,659.25	153,892.01	356,009.42	241,114.17	294,168.52	1,621,795.25	400,165.19	305,000.80
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,268,646.15	6,009,727.66	26,111,390.80	13,196,394.80	12,753,251.06	45,969,009.65	31,342,189.37	7,493,257.36
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,584,759.44	1,455,097.30	11,078,909.18	11,611,964.62	11,640,778.43	11,021,281.56	12,173,833.88	11,611,964.62
Classified Salaries	2000-2999		1,716,221.92	2,406,846.16	3,200,857.26	3,358,005.29	3,469,663.11	3,469,663.11	3,353,869.82	3,391,089.09
Employee Benefits	3000-3999		677,013.04	826,080.13	2,590,040.71	2,670,785.38	2,689,418.77	2,599,357.40	2,754,635.62	2,676,996.51
Books and Supplies	4000-4999		78,505.10	223,932.59	498,056.96	963,939.71	1,226,481.36	371,934.01	446,578.21	501,917.87
Services	5000-5999		1,392,001.80	1,362,720.21	741,049.50	1,317,671.61	1,144,234.49	1,614,992.38	1,567,691.35	1,236,584.12
Capital Outlay	6000-6599		0.00	15,062.57	6,329.98	(3,419.11)	22,339.73	32,966.70	65,679.27	17,973.43
Other Outgo	7000-7499		95,833.47	160,538.55	456,433.15	185,371.32	301,840.46	588,291.61	302,539.98	209,154.81
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	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			5,544,334.77	6,450,277.51	18,571,676.74	20,104,318.82	20,494,756.35	19,698,486.77	20,664,828.13	19,645,680.45
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199	1,709,707.21	255,088.32	2,906.50	(2,393.59)	(2,222.62)	2,906.50	11,796.98	(7,864.65)	5,471.06
Accounts Receivable	9200-9299	39,849,732.20	24,005,478.68	15,059,213.80	322,782.83	1,012,183.20	47,819.68	0.00	19,924.87	(2,147,900.57)
Due From Other Funds	9310	224,920.27	0.00	0.00	224,920.27	0.00	0.00	0.00	0.00	0.00
Stores	9320	248,982.64	(4,456.79)	(17,254.50)	(9,809.92)	(9,336.85)	23,902.33	2,290.64	29,106.07	(1,543.69)
Prepaid Expenditures	9330	96,570.00	14,929.72	62,490.45	0.00	19,140.17	0.00	0.00	0.00	(75,942.65)
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		42,129,912.32	24,271,039.93	15,107,356.25	535,499.59	1,019,763.90	74,628.51	14,087.62	41,166.29	(2,219,915.85)
<u>Liabilities</u>										
Accounts Payable	9500-9599	16,514,307.12	11,523,683.51	1,999,882.59	360,011.90	(516,897.81)	1,940,431.09	(269,183.21)	(2,569,626.19)	2,315,305.86
Due To Other Funds	9610	4,000,000.00	0.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		20,514,307.12	11,523,683.51	1,999,882.59	360,011.90	3,483,102.19	1,940,431.09	(269,183.21)	(2,569,626.19)	2,315,305.86
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		21,615,605.20	12,747,356.42	13,107,473.66	175,487.69	(2,463,338.29)	(1,865,802.58)	283,270.83	2,610,792.48	(4,535,221.71)
E. NET INCREASE/DECREASE (B - C + D)			11,471,667.80	12,666,923.81	7,715,201.75	(9,371,262.31)	(9,607,307.87)	26,553,793.71	13,288,153.72	(16,687,644.80)
F. ENDING CASH (A + E)			13,423,025.61	26,089,949.42	33,805,151.17	24,433,888.86	14,826,580.99	41,380,374.70	54,668,528.42	37,980,883.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		37,980,883.62	38,482,070.35	47,234,955.64	29,504,299.16				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	10,328,626.89	2,193,633.27	1,017,117.15	7,011,610.50	22,627,061.47		103,950,707.23	103,950,707.26
Property Taxes	8020-8079	5,230,420.46	20,583,242.88	(307,671.79)	4,122,802.02	0.00		76,917,948.00	76,917,948.00
Miscellaneous Funds	8080-8099	52,437.18	(379,878.22)	52,168.27	386,332.01	0.00		896,362.00	896,362.00
Federal Revenue	8100-8299	693,470.01	339,155.85	2,869,206.90	468,071.33	3,675,685.55		10,711,740.00	10,711,740.00
Other State Revenue	8300-8599	3,621,412.65	3,349,351.18	57,906.52	3,001,175.39	11,540,674.51		53,605,316.99	53,605,317.00
Other Local Revenue	8600-8799	100,694.92	1,489,740.26	115,498.81	26,540.01	248,257.39		5,576,536.00	5,576,536.00
Interfund Transfers In	8910-8929	0.00	0.00	653,754.22	1,572.78	0.00		655,327.00	655,327.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		20,027,062.11	27,575,245.22	4,457,980.08	15,018,104.04	38,091,678.92	0.00	252,313,937.22	252,313,937.26
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,799,254.38	11,655,185.34	11,914,509.61	32,141,802.82	4,379,698.82		144,069,040.00	144,069,040.00
Classified Salaries	2000-2999	3,490,340.48	3,622,675.66	3,436,579.31	4,788,879.47	1,650,054.33		41,354,745.01	41,354,745.00
Employee Benefits	3000-3999	2,726,685.54	2,720,474.41	2,723,579.98	4,285,678.47	1,114,897.62		31,055,643.58	31,055,644.00
Books and Supplies	4000-4999	619,032.04	639,623.54	876,425.82	2,024,402.08	4,398,859.70		12,869,688.99	12,869,689.00
Services	5000-5999	1,799,691.65	1,752,390.62	1,470,836.86	2,283,964.12	4,840,472.28		22,524,300.99	22,524,301.00
Capital Outlay	6000-6599	6,006.55	2,333.31	5,706.22	25,481.62	34,560.74		231,021.01	231,021.00
Other Outgo	7000-7499	120,316.48	61,907.02	0.00	332,619.10	682,726.05		3,497,572.00	3,497,572.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		20,561,327.12	20,454,589.90	20,427,637.80	45,882,827.68	17,101,269.54	0.00	255,602,011.58	255,602,012.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	(5,983.98)	(8,377.57)	9,916.30	0.00	0.00		261,243.25	
Accounts Receivable	9200-9299	147,444.01	1,382,785.71	0.00	0.00	0.00		39,849,732.21	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		224,920.27	
Stores	9320	(67,150.62)	30,251.39	10,009.10	248,982.64	0.00		234,989.80	
Prepaid Expenditures	9330	9.66	(26,749.89)	114,918.30	0.00	0.00		108,795.76	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL ASSETS		74,319.07	1,377,909.64	134,843.70	248,982.64	0.00	0.00	40,679,681.29	
Liabilities									
Accounts Payable	9500-9599	(961,132.67)	(254,320.33)	1,895,842.46	0.00	0.00		15,463,997.20	
Due To Other Funds	9610	0.00	0.00	0.00	(3,500,000.00)	0.00		500,000.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL LIABILITIES		(961,132.67)	(254,320.33)	1,895,842.46	(3,500,000.00)	0.00	0.00	15,963,997.20	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET TRANSACTIONS		1,035,451.74	1,632,229.97	(1,760,998.76)	3,748,982.64	0.00	0.00	24,715,684.09	
E. NET INCREASE/DECREASE (B - C + D)		501,186.73	8,752,885.29	(17,730,656.48)	(27,115,741.00)	20,990,409.38	0.00	21,427,609.73	(3,288,074.74)
F. ENDING CASH (A + E)		38,482,070.35	47,234,955.64	29,504,299.16	2,388,558.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,378,967.54	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,388,558.16	2,388,558.16	2,388,558.16	2,388,558.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,388,558.16	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Fremont USD is self-insured through Alameda County Schools Insurance Group (ACSIG).

() 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 26, 2013

For additional information on this certification, please contact:

Name: Raul Parungao

Title: Assistant Superintendent, Business Services

Telephone: (510) 659-2572

E-mail: rparungao@fremont.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	143,681,932.67	301	11,619.00	303	143,670,313.67	305	3,844,187.00		307	139,826,126.67	309
2000 - Classified Salaries	40,622,493.00	311	434,250.00	313	40,188,243.00	315	1,797,691.00		317	38,390,552.00	319
3000 - Employee Benefits (Excluding 3800)	32,913,186.00	321	1,126,702.00	323	31,786,484.00	325	1,083,303.00		327	30,703,181.00	329
4000 - Books, Supplies Equip Replace. (6500)	15,629,511.21	331	9,170.00	333	15,620,341.21	335	2,880,556.00		337	12,739,785.21	339
5000 - Services. . . & 7300 - Indirect Costs	28,256,776.12	341	86,471.00	343	28,170,305.12	345	11,036,475.00		347	17,133,830.12	349
TOTAL					259,435,687.00	365			TOTAL	238,793,475.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	124,685,552.67 375
2. Salaries of Instructional Aides Per EC 41011.		2100	10,999,627.00 380
3. STRS.		3101 & 3102	10,217,068.00 382
4. PERS.		3201 & 3202	1,366,974.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,766,779.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	9,985.00 385
7. Unemployment Insurance.		3501 & 3502	1,533,167.00 390
8. Workers' Compensation Insurance.		3601 & 3602	4,301,815.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	1,505,280.00 393
10. Other Benefits (EC 22310).		3901 & 3902	34,606.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			157,420,853.67 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			13,513.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			58,276.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			157,349,064.67 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.89%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	238,793,475.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	144,069,040.00	301	11,619.00	303	144,057,421.00	305	3,804,366.00		307	140,253,055.00	309
2000 - Classified Salaries	41,354,745.00	311	435,685.00	313	40,919,060.00	315	1,926,448.00		317	38,992,612.00	319
3000 - Employee Benefits (Excluding 3800)	30,760,490.00	321	1,146,446.00	323	29,614,044.00	325	1,028,451.00		327	28,585,593.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,025,710.00	331	22,004.00	333	13,003,706.00	335	3,041,528.00		337	9,962,178.00	339
5000 - Services. . . & 7300 - Indirect Costs	22,009,911.00	341	82,368.00	343	21,927,543.00	345	8,684,082.00		347	13,243,461.00	349
TOTAL					249,521,774.00	365			TOTAL	231,036,899.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	124,697,800.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	10,652,004.00 380
3. STRS.		3101 & 3102	10,253,489.00 382
4. PERS.		3201 & 3202	1,180,073.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,755,287.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	0.00 385
7. Unemployment Insurance.		3501 & 3502	69,079.00 390
8. Workers' Compensation Insurance.		3601 & 3602	4,071,035.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	1,534,734.00 393
10. Other Benefits (EC 22310).		3901 & 3902	28,370.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			155,241,871.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			13,247.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			155,228,624.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			67.19%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	67.19%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	231,036,899.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	176,001,725.00	21,217,844.00	197,219,569.00	84,288,141.00	97,199,567.00	184,308,143.00	14,861,386.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	433,268.44	7,540.00	440,808.44		237,048.00	203,760.44	166,088.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	8,446,801.00	(47,830.00)	8,398,971.00	7,891,606.00	3,200,700.00	13,089,877.00	3,319,969.00
Compensated Absences Payable	1,452,042.00		1,452,042.00		35,000.00	1,417,042.00	35,000.00
Governmental activities long-term liabilities	186,333,836.44	21,177,554.00	207,511,390.44	92,179,747.00	100,672,315.00	199,018,822.44	18,382,443.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,086,038.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 211,707,253.67

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,254,978.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,138,808.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,652.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	660,591.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,117,029.80
9. Carry-Forward Adjustment (Part IV, Line F)	88,351.13
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,205,380.93

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	177,138,385.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,241,153.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	10,137,296.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	970,465.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	487,240.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,137,195.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	250,276.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,029.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,356,544.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,017.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,670,941.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,343,725.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,615,474.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	255,366,740.20

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 4.35%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 4.39%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>11,117,029.80</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(635,252.34)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.07%) times Part III, Line B18); zero if negative	<u>88,351.13</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.07%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.08%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>88,351.13</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>88,351.13</u>

Approved indirect cost rate: 4.07%
Highest rate used in any program: 4.08%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,216,951.00	130,931.00	4.07%
01	3060	51,906.00	2,113.00	4.07%
01	3061	17,599.00	716.00	4.07%
01	3110	28,826.00	1,174.00	4.07%
01	3310	5,173,245.00	210,551.00	4.07%
01	3315	217,777.00	8,863.00	4.07%
01	3320	369,799.00	15,051.00	4.07%
01	3327	344,064.00	14,003.00	4.07%
01	3345	1,409.00	57.00	4.05%
01	3385	239,579.00	9,751.00	4.07%
01	3410	290,062.00	11,806.00	4.07%
01	3550	150,347.00	6,119.00	4.07%
01	4035	1,063,066.00	43,267.00	4.07%
01	4045	9,641.00	392.00	4.07%
01	4203	795,497.00	15,910.00	2.00%
01	4510	44,370.00	1,806.00	4.07%
01	5810	45,203.00	1,357.00	3.00%
01	6010	311,328.00	12,672.00	4.07%
01	6385	424,105.00	17,263.00	4.07%
01	6386	162,082.00	6,597.00	4.07%
01	6500	35,550,174.00	1,446,930.00	4.07%
01	6510	241,263.00	9,819.00	4.07%
01	6512	2,914,028.00	118,601.00	4.07%
01	6530	8,579.00	349.00	4.07%
01	6535	11,089.00	451.00	4.07%
01	6690	352,936.00	14,364.00	4.07%
01	7091	4,277,590.00	118,507.00	2.77%
01	7230	2,602,509.00	105,922.00	4.07%
01	7240	231,847.00	9,065.00	3.91%
01	8150	6,088,309.00	247,794.00	4.07%
01	9010	7,233,965.00	6,589.00	0.09%
11	9010	238,706.00	7,766.00	3.25%
12	6105	855,257.00	34,809.00	4.07%
12	9010	288,468.00	8,645.00	3.00%
13	5310	5,615,474.00	229,088.00	4.08%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	57,768.74		338,868.88	396,637.62
2. State Lottery Revenue	8560	4,604,616.00		1,114,020.00	5,718,636.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,662,384.74	0.00	1,452,888.88	6,115,273.62
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,767,839.00			3,767,839.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	590,339.00			590,339.00
4. Books and Supplies	4000-4999	82,488.00		1,373,562.00	1,456,050.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	6,529.00			6,529.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			27,473.00	27,473.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	215,190.00		51,853.00	267,043.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,662,385.00	0.00	1,452,888.00	6,115,273.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	(0.26)	0.00	0.88	0.62
D. COMMENTS:					
a. Duplicating cost of instructional materials to be used inside the classroom - \$27,473					
b. To transfer the share of the allocation to Mission Valley ROC/P to be used for instructional materials - \$51,853					

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

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

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	174,007,241.26				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,812.82	1.79%	6,934.82	2.21%	7,087.82
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		23.86	0.00%	23.86	0.00%	23.86
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		32,603.98	0.94%	32,910.04	1.15%	33,287.02
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		222,902,977.99	2.74%	229,010,437.15	3.37%	236,726,634.39
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		222,902,977.99	2.74%	229,010,437.15	3.37%	236,726,634.39
g. Deficit Factor (Form RL, line 16)		0.81003	0.00%	0.81003	0.00%	0.81003
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		180,558,099.26	2.74%	185,505,324.40	3.37%	191,755,675.65
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(6,628,599.00)	1.36%	(6,718,943.00)	2.14%	(6,862,625.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		77,741.00	0.00%	77,741.00	0.00%	77,741.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		174,007,241.26	2.79%	178,864,122.40	3.41%	184,970,791.65
2. Federal Revenues	8100-8299	402,000.00	0.00%	402,000.00	0.00%	402,000.00
3. Other State Revenues	8300-8599	28,686,286.00	1.86%	29,219,658.00	2.25%	29,876,875.00
4. Other Local Revenues	8600-8799	4,697,910.00	0.00%	4,697,910.00	0.00%	4,697,910.00
5. Other Financing Sources						
a. Transfers In	8900-8929	655,327.00	0.00%	655,327.00	0.00%	655,327.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,511,879.00)	0.46%	(27,638,702.00)	0.14%	(27,677,541.00)
6. Total (Sum lines A1l thru A5)		180,936,885.26	2.91%	186,200,315.40	3.61%	192,925,362.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				120,867,043.00		123,794,161.00
b. Step & Column Adjustment				1,813,006.00		1,856,912.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,114,112.00		1,900,544.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	120,867,043.00	2.42%	123,794,161.00	3.04%	127,551,617.00
2. Classified Salaries						
a. Base Salaries				23,201,861.00		23,549,889.00
b. Step & Column Adjustment				348,028.00		353,248.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,201,861.00	1.50%	23,549,889.00	1.50%	23,903,137.00
3. Employee Benefits	3000-3999	23,100,562.00	2.23%	23,616,257.00	2.70%	24,254,349.00
4. Books and Supplies	4000-4999	5,310,123.00	-19.55%	4,271,949.00	0.00%	4,271,949.00
5. Services and Other Operating Expenditures	5000-5999	11,185,700.00	-0.89%	11,085,700.00	-1.80%	10,885,700.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,951,444.00	0.00%	3,951,444.00	0.00%	3,951,444.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,401,773.00)	1.02%	(3,436,469.00)	1.09%	(3,473,866.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		184,224,960.00	1.42%	186,842,931.00	2.41%	191,354,330.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,288,074.74)		(642,615.60)		1,571,032.65
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,210,224.00		17,922,149.26		17,279,533.66
2. Ending Fund Balance (Sum lines C and D1)		17,922,149.26		17,279,533.66		18,850,566.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	418,000.00		418,000.00		418,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	5,112,039.00		5,178,700.00		5,284,341.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,112,040.00		5,178,700.00		5,284,341.00
2. Unassigned/Unappropriated	9790	7,280,070.26		6,504,133.66		7,863,884.31
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,922,149.26		17,279,533.66		18,850,566.31

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,112,040.00		5,178,700.00		5,284,341.00
c. Unassigned/Unappropriated	9790	7,280,070.26		6,504,133.66		7,863,884.31
(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)						
		12,392,110.26		11,682,833.66		13,148,225.31
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
Line B1d - In both 2014-15 and 2015-16, the district is projecting an increase in FTE due to projected increase in enrollment and reduction in class sizes for some grades in K-3 and for secondary (Board approved 3/13/13).						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	7,757,776.00	1.80%	7,897,416.00	2.20%	8,071,159.00
2. Federal Revenues	8100-8299	10,309,740.00	0.00%	10,309,740.00	0.00%	10,309,740.00
3. Other State Revenues	8300-8599	24,919,031.00	1.80%	25,367,574.00	2.20%	25,925,661.00
4. Other Local Revenues	8600-8799	878,626.00	0.00%	878,626.00	0.00%	878,626.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	27,511,879.00	0.46%	27,638,702.00	0.14%	27,677,541.00
6. Total (Sum lines A1 thru A5)		71,377,052.00	1.00%	72,092,058.00	1.07%	72,862,727.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,201,997.00		23,550,027.00
b. Step & Column Adjustment				348,030.00		353,250.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,201,997.00	1.50%	23,550,027.00	1.50%	23,903,277.00
2. Classified Salaries						
a. Base Salaries				18,152,884.00		18,425,177.00
b. Step & Column Adjustment				272,293.00		276,378.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,152,884.00	1.50%	18,425,177.00	1.50%	18,701,555.00
3. Employee Benefits	3000-3999	7,955,082.00	1.51%	8,075,396.00	1.51%	8,197,514.00
4. Books and Supplies	4000-4999	7,559,566.00	-0.80%	7,499,240.00	-0.25%	7,480,765.00
5. Services and Other Operating Expenditures	5000-5999	11,338,601.00	0.00%	11,338,601.00	0.00%	11,338,601.00
6. Capital Outlay	6000-6999	221,021.00	0.00%	221,021.00	0.00%	221,021.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	60,518.00	0.00%	60,518.00	0.00%	60,518.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,887,383.00	1.20%	2,922,079.00	1.28%	2,959,476.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		71,377,052.00	1.00%	72,092,059.00	1.07%	72,862,727.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		(1.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.88		0.88		(0.12)
2. Ending Fund Balance (Sum lines C and D1)		0.88		(0.12)		(0.12)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2.50				
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	(1.62)		(0.12)		(0.12)
f. Total Components of Ending Fund Balance		0.88		(0.12)		(0.12)
(Line D3f must agree with line D2)						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line D2 - Difference is due to rounding.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES:						
1. Revenue Limit Sources	8010-8099	181,765,017.26	2.75%	186,761,538.40	3.36%	193,041,950.65
2. Federal Revenues	8100-8299	10,711,740.00	0.00%	10,711,740.00	0.00%	10,711,740.00
3. Other State Revenues	8300-8599	53,605,317.00	1.83%	54,587,232.00	2.23%	55,802,536.00
4. Other Local Revenues	8600-8799	5,576,536.00	0.00%	5,576,536.00	0.00%	5,576,536.00
5. Other Financing Sources						
a. Transfers In	8900-8929	655,327.00	0.00%	655,327.00	0.00%	655,327.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		252,313,937.26	2.37%	258,292,373.40	2.90%	265,788,089.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				144,069,040.00		147,344,188.00
b. Step & Column Adjustment				2,161,036.00		2,210,162.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,114,112.00		1,900,544.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	144,069,040.00	2.27%	147,344,188.00	2.79%	151,454,894.00
2. Classified Salaries						
a. Base Salaries				41,354,745.00		41,975,066.00
b. Step & Column Adjustment				620,321.00		629,626.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,354,745.00	1.50%	41,975,066.00	1.50%	42,604,692.00
3. Employee Benefits	3000-3999	31,055,644.00	2.05%	31,691,653.00	2.40%	32,451,863.00
4. Books and Supplies	4000-4999	12,869,689.00	-8.54%	11,771,189.00	-0.16%	11,752,714.00
5. Services and Other Operating Expenditures	5000-5999	22,524,301.00	-0.44%	22,424,301.00	-0.89%	22,224,301.00
6. Capital Outlay	6000-6999	231,021.00	0.00%	231,021.00	0.00%	231,021.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,011,962.00	0.00%	4,011,962.00	0.00%	4,011,962.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(514,390.00)	0.00%	(514,390.00)	0.00%	(514,390.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		255,602,012.00	1.30%	258,934,990.00	2.04%	264,217,057.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,288,074.74)		(642,616.60)		1,571,032.65
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,210,224.88		17,922,150.14		17,279,533.54
2. Ending Fund Balance (Sum lines C and D1)		17,922,150.14		17,279,533.54		18,850,566.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	418,000.00		418,000.00		418,000.00
b. Restricted	9740	2.50		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,112,039.00		5,178,700.00		5,284,341.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,112,040.00		5,178,700.00		5,284,341.00
2. Unassigned/Unappropriated	9790	7,280,068.64		6,504,133.54		7,863,884.19
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		17,922,150.14		17,279,533.54		18,850,566.19

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,112,040.00		5,178,700.00		5,284,341.00
c. Unassigned/Unappropriated	9790	7,280,070.26		6,504,133.66		7,863,884.31
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.62)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,392,108.64		11,682,833.66		13,148,225.31
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.85%		4.51%		4.98%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		13,126,263.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		32,603.98		32,910.04		33,287.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		255,602,012.00		258,934,990.00		264,217,057.00
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)		255,602,012.00		258,934,990.00		264,217,057.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,112,040.24		5,178,699.80		5,284,341.14
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)		5,112,040.24		5,178,699.80		5,284,341.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	267,928,197.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	12,489,213.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	486,346.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	820,350.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	262,090.00
4. Other Transfers Out	All	9200	7200-7299	3,774,431.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	10,249.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	290,179.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				5,643,645.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				249,795,339.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				249,795,339.00

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		32,498.73
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		32,498.73
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		32,498.73
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,686.31
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	232,314,814.81	7,301.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	232,314,814.81	7,301.10
B. Required effort (Line A.2 times 90%)	209,083,333.33	6,570.99
C. Current year expenditures (Line I.G and Line II.F)	249,795,339.00	7,686.31
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	249,795,339.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,686.31
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,494.82	6,706.82
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,706.82	6,812.82
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,706.82	6,812.82
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	23.49	23.86
c. Revenue Limit ADA	0033	32,248.66	32,603.98
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	217,043,478.88	222,902,977.99
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	217,043,478.88	222,902,977.99
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	168,703,555.26	180,558,099.26
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	2,100,253.00	77,741.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	348,526.00	354,455.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	1,751,727.00	(276,714.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	170,455,282.26	180,281,385.26

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	75,828,412.00	75,828,412.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	11,106,279.00	1,089,536.00
28. Less: Charter Schools In-lieu Taxes	0595	538,897.00	587,270.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	86,395,794.00	76,330,678.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
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	84,059,488.26	103,950,707.26
b. Less: Education Protection Account (Object 8012)	0736	34,202,978.00	28,046,442.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	49,856,510.26	75,904,265.26
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	0.00	0.00
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)	---	0.00	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	49,856,510.26	75,904,265.26
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	49,856,510.26	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	220,494.00	220,494.00
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	294,154.00	294,154.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Current LEA: 01-61176-0000000 Fremont Unified		
Selected SELPA:		#NAME?
#NAME?	#NAME?	
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CT	Mission Valley	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(94,237.00)	0.00	(397,292.00)				
Other Sources/Uses Detail					638,236.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	43,604.00	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	22,752.00	0.00	124,750.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,962.00	0.00	43,454.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	15,919.00	0.00	229,088.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	638,236.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	94,237.00	(94,237.00)	397,292.00	(397,292.00)	638,236.00	638,236.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(37,066.00)	0.00	(514,390.00)				
Other Sources/Uses Detail					655,327.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,300.00	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	4,228.00	0.00	158,858.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,850.00	0.00	51,688.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	24,688.00	0.00	303,843.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	655,327.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	37,066.00	(37,066.00)	514,389.00	(514,390.00)	655,327.00	655,327.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	31,050.57	31,404.70	N/A	Met
Second Prior Year (2011-12)	31,368.53	31,618.11	N/A	Met
First Prior Year (2012-13)	32,248.66	32,248.66	0.0%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	32,603.98			

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)	32,079	32,607	N/A	Met
Second Prior Year (2011-12)	32,300	32,829	N/A	Met
First Prior Year (2012-13)	33,192	33,308	N/A	Met
Budget Year (2013-14)	33,557			

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)	31,404	32,607	96.3%
Second Prior Year (2011-12)	31,621	32,829	96.3%
First Prior Year (2012-13)	32,249	33,308	96.8%
		Historical Average Ratio:	96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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)	32,604	33,557	97.2%	Not Met
1st Subsequent Year (2014-15)	32,910	33,872	97.2%	Not Met
2nd Subsequent Year (2015-16)	33,287	34,260	97.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Based on current average, the district is projecting it P-2 ADA to Enrollment ratio to increase to 97.16% in the current and projected years.

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,706.82	6,812.82	6,934.82	7,087.82
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,213.08	5,518.59	5,617.41	5,741.35
d. Prior Year Funded BRL per ADA		5,213.08	5,518.59	5,617.41
e. Difference (Step 1c minus Step 1d)		305.51	98.82	123.94
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	1.79%	2.21%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	32,248.66	32,603.98	32,910.04	33,287.02
b. Prior Year Revenue Limit (Funded) ADA		32,248.66	32,603.98	32,910.04
c. Difference (Step 2a minus Step 2b)		355.32	306.06	376.98
d. Percent Change Due to Population (Step 2c divided by Step 2b)		1.10%	0.94%	1.15%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		6.96%	2.73%	3.36%
Revenue Limit Standard (Step 3, plus/minus 1%):		5.96% to 7.96%	1.73% to 3.73%	2.36% to 4.36%

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)	86,934,691.00	76,917,948.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	170,994,179.00	180,868,655.26	185,505,324.00	191,755,675.65
District's Projected Change in Revenue Limit:		5.77%	2.56%	3.37%
Revenue Limit Standard:		5.96% to 7.96%	1.73% to 3.73%	2.36% to 4.36%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

In 2012-13, the district is using the Deficit Factor of 18.997%, which is lower than the 2012-13 22.272%.

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)	146,595,596.70	159,569,192.87	91.9%
Second Prior Year (2011-12)	156,514,916.45	174,838,260.38	89.5%
First Prior Year (2012-13)	165,030,051.67	181,369,508.00	91.0%
	Historical Average Ratio:		90.8%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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)	167,169,466.00	184,224,960.00	90.7%	Met
1st Subsequent Year (2014-15)	170,960,307.00	186,842,931.00	91.5%	Met
2nd Subsequent Year (2015-16)	175,709,103.00	191,354,330.00	91.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	6.96%	2.73%	3.36%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.04% to 16.96%	-7.27% to 12.73%	-6.64% to 13.36%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.96% to 11.96%	-2.27% to 7.73%	-1.64% to 8.36%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	13,108,525.00		
Budget Year (2013-14)	10,711,740.00	-18.28%	Yes
1st Subsequent Year (2014-15)	10,711,740.00	0.00%	No
2nd Subsequent Year (2015-16)	10,711,740.00	0.00%	No

Explanation:
(required if Yes)

Due to the projected impact of Federal Sequestration and other funding data from the California Department of Education, Federal program budgets were reduced in 2013-14.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	54,577,161.00		
Budget Year (2013-14)	53,605,317.00	-1.78%	Yes
1st Subsequent Year (2014-15)	54,587,232.00	1.83%	No
2nd Subsequent Year (2015-16)	55,802,536.00	2.23%	No

Explanation:
(required if Yes)

Change is due to various categorical programs funding being reduced or eliminated, such as Special Ed Mental Health, Economic Impact Aid, etc.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	10,908,703.00		
Budget Year (2013-14)	5,576,536.00	-48.88%	Yes
1st Subsequent Year (2014-15)	5,576,536.00	0.00%	No
2nd Subsequent Year (2015-16)	5,576,536.00	0.00%	No

Explanation:
(required if Yes)

Gifts and Donations are budgeted when funds are received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	15,457,739.21		
Budget Year (2013-14)	12,869,689.00	-16.74%	Yes
1st Subsequent Year (2014-15)	11,771,189.00	-8.54%	Yes
2nd Subsequent Year (2015-16)	11,752,714.00	-0.16%	No

Explanation:
(required if Yes)

Expenditure budgets are reduced as a result of the reduction in funding mentioned above.

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

First Prior Year (2012-13)	28,654,068.12		
Budget Year (2013-14)	22,524,301.00	-21.39%	Yes
1st Subsequent Year (2014-15)	22,424,301.00	-0.44%	No
2nd Subsequent Year (2015-16)	22,224,301.00	-0.89%	No

Explanation:
(required if Yes)

Expenditure budgets are reduced as a result of the reduction in funding mentioned above.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2012-13)	78,594,389.00		
Budget Year (2013-14)	69,893,593.00	-11.07%	Not Met
1st Subsequent Year (2014-15)	70,875,508.00	1.40%	Met
2nd Subsequent Year (2015-16)	72,090,812.00	1.71%	Met

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

First Prior Year (2012-13)	44,111,807.33		
Budget Year (2013-14)	35,393,990.00	-19.76%	Not Met
1st Subsequent Year (2014-15)	34,195,490.00	-3.39%	Met
2nd Subsequent Year (2015-16)	33,977,015.00	-0.64%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Due to the projected impact of Federal Sequestration and other funding data from the California Department of Education, Federal program budgets were reduced in 2013-14.

Explanation:

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

Change is due to various categorical programs funding being reduced or eliminated, such as Special Ed Mental Health, Economic Impact Aid, etc.

Explanation:

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

Gifts and Donations are budgeted when funds are received.

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

Explanation:

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

Expenditure budgets are reduced as a result of the reduction in funding mentioned above.

Explanation:

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

Expenditure budgets are reduced as a result of the reduction in funding mentioned above.

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) 13,126,263.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	255,602,012.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	255,602,012.00	2,556,020.12	6,737,761.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	4,837,153.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	16,889,311.31		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		5,094,822.00	5,320,080.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		20,736,180.49	9,113,891.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.62)
f. Available Reserves (Lines 1a through 1e)	21,726,464.31	25,831,002.49	14,433,969.38
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	255,308,194.73	254,741,020.51	266,004,013.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	13,450,638.82		
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)		13,797,772.17	13,244,733.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	241,857,555.91	268,538,792.68	279,248,746.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	9.0%	9.6%	5.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.0%	3.2%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	11,518,093.56	163,860,571.87	N/A	Met
Second Prior Year (2011-12)	(4,616,766.90)	174,838,260.38	2.6%	Met
First Prior Year (2012-13)	(9,022,803.00)	181,369,508.00	5.0%	Not Met
Budget Year (2013-14) (Information only)	(3,288,074.74)	184,224,960.00		

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)

In 2012-13, the district's deficit spending is greater due to the negotiations settlement with Fremont Unified District Teachers Association (FUDTA). The budget includes a one-time off schedule payment of 4% for FUDTA members.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2010-11)	19,356,490.87	23,331,709.69	N/A	Met
Second Prior Year (2011-12)	30,754,719.69	34,849,793.95	N/A	Met
First Prior Year (2012-13)	28,443,647.95	30,233,027.00	N/A	Met
Budget Year (2013-14) (Information only)	21,210,224.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	32,604	32,910	33,287
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	13,126,263.00		

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)	255,602,012.00	258,934,990.00	264,217,057.00
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)	255,602,012.00	258,934,990.00	264,217,057.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,112,040.24	5,178,699.80	5,284,341.14
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)	5,112,040.24	5,178,699.80	5,284,341.14

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,112,040.00	5,178,700.00	5,284,341.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,280,070.26	6,504,133.66	7,863,884.31
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)	(1.62)	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)	12,392,108.64	11,682,833.66	13,148,225.31
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.85%	4.51%	4.98%
District's Reserve Standard (Section 10B, Line 7):	5,112,040.24	5,178,699.80	5,284,341.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(27,729,291.00)			
Budget Year (2013-14)	(27,511,879.00)	(217,412.00)	-0.8%	Met
1st Subsequent Year (2014-15)	(27,638,702.00)	126,823.00	0.5%	Met
2nd Subsequent Year (2015-16)	(27,677,541.00)	38,839.00	0.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	638,236.00			
Budget Year (2013-14)	655,327.00	17,091.00	2.7%	Met
1st Subsequent Year (2014-15)	655,327.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	655,327.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

2. 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	Fund 01 (8xxx)	Object 7438 & Object 7439	258,301
Certificates of Participation				
General Obligation Bonds	18	Fund 51 (8xxx)	Object 7433 & Object 7434	171,640,385
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013

Type of Commitment (continued)	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	237,048	166,088	83,303	8,910
Certificates of Participation				
General Obligation Bonds	14,419,087	14,861,386	12,574,426	12,562,898
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

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

Total Annual Payments:	14,656,135	15,027,474	12,657,729	12,571,808
Has total annual payment increased over prior year (2012-13)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Capital Leases are funded by the Fund 01, and General Obligation Bonds are funded by Fund 51.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	114,264,222.00
b. OPEB unfunded actuarial accrued liability (UAAL)	71,394,699.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2012

5. OPEB Contributions

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	7,891,606.00	7,891,606.00	7,891,606.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,274,046.00	3,274,046.00	3,274,046.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,274,046.00	3,274,046.00	3,274,046.00
d. Number of retirees receiving OPEB benefits	1,070	1,070	1,070

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

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

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

No

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

--

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,537.1			

Data must be entered for all years.

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:

Jun 12, 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:

Jun 12, 2013

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

No

If Yes, date of budget revision board adoption:

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

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)
No	No	No

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

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

Certificated (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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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	764.9			

Data must be entered for all years.

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

417,447

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)
No	No	No

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

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

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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	112.9			

Data must be entered for all years.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
