

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: 4750 Date Ave. La Mesa 91942
Date: June 13, 2013

Place: 4750 Date Ave. La Mesa 91942
Date: June 18, 2013
Time: 07:00 PM

Adoption Date: June 18, 2013

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

Contact person for additional information on the budget reports:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director of Fiscal Services

E-mail: robyn.adams@lmsvsd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
Technical Review Checks

La Mesa-Spring Valley

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget (Single Adoption)
2013-14 Budget

Technical Review Checks

La Mesa-Spring Valley

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
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		
35	County School Facilities Fund		
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	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
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		
CASH	Cashflow Worksheet		
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		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

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	G	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

2012-13 ~ Estimated Actuals & 2013-14 Adopted Budget &

Multi-Year (2013-14 to 2015-16) Assumptions

La Mesa-Spring Valley School District

2012-13 ESTIMATED ACTUALS ASSUMPTIONS

2013-14 TO 2015-16 ADOPTED MULTI-YEAR ASSUMPTIONS

GENERAL ASSUMPTIONS

- A statutory Cost-of-Living Adjustment (COLA) of 3.24% is projected for 2012-13 with a deficit of 22.27%. A statutory COLA of 1.565% is projected for 2013-14, 1.80% for 2014-15 and 2.20% for 2015-16 with a deficit each year of 22.27%. These projections are per the 2012-13 state budget adopted in June 2012 and the Governor's 2013-14 revised budget from May 2013. The net impact of the COLA and revenue limit deficit is no change in funding for 2012-13. Categorical programs are projected to receive 1.60% COLA in 2013-14 and the COLA as stated above in 2014-15 and 2015-16.
- Property tax estimates are provided by the San Diego County Assessor's Office, using the most recent (May 2013) County Assessor information. Projections are for property tax revenue to remain flat for 2014-15 and 2015-16. State Aid is projected to fully fund revenue limit and backfill the property tax shortfall.
 - As a result of the elimination of redevelopment agencies (effective February 1, 2012), adjustments have been made to the payments of state aid. Additionally, with the passage of Proposition 30 in 2012-13, approximately 20% of the deficated revenue limit is offset by the Education Protection Act funds (Ed. Code Section 14041 (a) (9) (A)). These adjustments are reflected in the cash flow projection as of May 31, 2013, which is included in this report.
- Revenue Limit Average Daily Attendance (ADA) is calculated using the greater of current year or prior year ADA. For the current fiscal year, prior year or 2011-12 Period two (P2) ADA of 11,917.32 is used as it is greater than the current year P2 ADA of 11,513.17. Fiscal year 2013-14, 2014-15 and 2015-16 use the revenue limit (current law) to calculate state aid. The ADA is projected to decline for purposes of calculating State revenues for both 2013-14 and 2014-15.
 - The May revision of the Governor's 2013-14 proposed State Budget uses a new funding calculation or Local Control Funding Formula (LCFF). Currently there is not enough information to calculate revenues using the LCFF accurately and there is no certainty it will be voted into law when the 2013-14 State budget is adopted.
 - Within 45 days of the adoption of the State budget, a revised budget incorporating any and all adjustments for funding formula and changes will be presented to the Board for approval.
- California Consumer Price Index (CPI) is projected using the School Services of California Dartboard forecast: 2.30% for 2012-13, 2.20% for 2013-14, 2.30% for 2014-15 and 2.50% for 2015-16.
- Lottery revenue for 2012-13 through 2015-16 is \$154 (\$124 in unrestricted funds and \$30 in restricted funds). Funding is based upon the prior year's annual ADA.
- Using the San Diego County Treasurer's Office forecast, interest rates are projected to remain at .50% through 2015-16.
- Salary step-and-column is projected using a 2% increase in 2014-15 and 2015-16 for Certificated and Classified object codes. Certificated, Classified Supervisor, and Administrator object codes are projected using a 1% increase for 2014-15 and 2015-16.
- Health and welfare benefits are projected using a 15% increase for 2013-14 and 10% for 2014-15 through 2015-16 for all active employees and retirees. Current year budgets have been adjusted for savings that occurred as a result of the change to the VEBA health plans. Adjustments were also made

La Mesa-Spring Valley School District

2012-13 ESTIMATED ACTUALS ASSUMPTIONS

2013-14 TO 2015-16 ADOPTED MULTI-YEAR ASSUMPTIONS

for plan and coverage changes that occurred during open enrollment. Final renewal rates for 2013-14 are not yet known; however, when the information becomes available it will be included in the interim revision budgets for 2013-14 as well as the multi-year projections for 2014-15 and 2015-16.

REVENUE ASSUMPTIONS

REVENUE LIMIT SOURCES

- Projections for 2013-14 state aid have been calculated using 2012-13 P2 ADA and the state budget adopted in June 2012 as well as the May 2013 Governor's 2013-14 revised budget. The District experienced a large drop of 404 ADA from P2 in 2011-12 to P2 in 2012-13. The drop in ADA results in a decrease of State Aid of approximately \$2.1M in 2013-14.
 - ADA projections for 2013-14 are very conservative. Historically the District enrollment projections primarily relied on a cohort survival method for projecting enrollment. The District also uses birth data and historical trends for projecting kindergarten enrollment. For 2013-14 those methods are used; however, adjustments were made for anomalies or variables that occurred in the current year. One of the anomalies was a drop in enrollment in both 6th and 7th grade from 2011-12 to 2012-13. 2013-14 projections assume a similar survival percentage for these grade levels.
 - The District is implementing 10 classes of transitional kindergarten and the estimated enrollment is 300 students. The District is estimating 200 priority 1 and 2 students (will turn 5 by December 1, 2013) which are projected to receive nearly a full year of ADA. The remaining 100 students are assumed to be priority 3 (turn 5 by March 1, 2014) and are projected to receive approximately 33% of a year of ADA. This projection is based on the actual ADA earned on prior year Early Admission Kindergarten students.
 - Finally the District had an unusually low attendance month in January 2013. This low attendance is attributed to significant absences due to the flu. An adjustment was made for this anomaly and it is not assumed to repeat in 2013-14.
 - Property taxes have been updated based on the May 2013 assessor's report, which included changes to both state aid and property taxes as a result of changes to redevelopment agencies. Changes have also occurred in the calculation of the Education Protection Act (EPA). The establishment of the EPA is a result of Proposition 30 passing in November 2012. These funds are separated from state aid and dedicated to funding classroom teachers. These funds do not provide any new revenue to the District; however they are accounted for separately from existing State Aid Revenue Limit funds.
 - Due to the uncertainty of the funding method that will be in the final State Adopted Budget, the San Diego County Office of Education (SDCOE) has issued guidance to continue to use the current law, which is the revenue limit funding calculation. The SDCOE is allowing the District to recognize funding of \$1.4M in the 2013-14 through 2015-16 fiscal years and uses the revenue limit funding calculation. These funds represent a portion of the estimated increase the District may receive as a result of implementation of the Local Control Funding Formula. The total net changes to 2012-13 Revenue Limit Sources for these adjustments resulted in a reduction of (\$435,763).

La Mesa-Spring Valley School District
2012-13 ESTIMATED ACTUALS ASSUMPTIONS
2013-14 TO 2015-16 ADOPTED MULTI-YEAR ASSUMPTIONS

FEDERAL REVENUES

- Projections for 2012-13 are based on the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2013-14 through 2015-16 assume a 5.9% or approximately a \$485K reduction of funding from the 2012-13 level as a result of the implementation of Federal Sequestration. The 2013-14 projections do not include prior year funds. The total changes to Federal Revenue in 2013-14 resulted in a total decrease of (\$952,151).

STATE REVENUES

- Projections for 2012-13 use the most current funding information available and include prior year adjustments, deferred, and unused funds. Projections for 2013-14 through 2015-16 are based on state budget information provided by School Services of California as well as the San Diego County Office of Education. The total increase in 2012-13 State Revenue is \$852,802 and is due to the inclusion of a portion of the estimated Common Core Standard funds which is one-time funding.

LOCAL AND OTHER REVENUES

- Projections for 2012-13 use the most current funding information available and include prior year adjustments and carryover funds.
- The revenue and expenditure budgets for 2012-13 minigrant and donation funds are added as they are received and are equal, thus having no impact on the ending fund balance or reserves.
- Changes to 2013-14 decrease Local Revenue by (\$489,040). The decrease is a result of donation and minigrant accounts being zeroed out. These are one-time funds and budgets are revised as received to avoid having an impact on the ending fund balance.

CONTRIBUTIONS – SPECIAL EDUCATION, TRANSPORTATION, RESTRICTED AND DEFERRED MAINTENANCE

- For 2012-13 the Special Education encroachment is estimated at \$4,571,419. The Home-to-School Transportation encroachment is estimated at \$203,637. The Home-to-School Transportation encroachment is offset or reduced by a contribution of Targeted Instruction Improvement Block Grant (TIIBG) funds. One half of the TIIBG funds totaling \$469,800 are contributed toward transportation expenditures. These funds are flexible and may be used for any instructional purpose. The Special Education Transportation encroachment is estimated at \$1,688,535 and the Restricted Maintenance encroachment is \$1,747,053. Encroachment is a result of expenditures exceeding revenues received for a restricted program. These excess expenditures are covered by the General Fund.
- For 2013-14 the Special Education encroachment is estimated at \$4,941,049. The Home-to-School Transportation encroachment is estimated at \$419,955. This encroachment is offset by the TIIBG funds. The Governor's 2013-14 May revised budget makes these programs flexible and allows them to be used for any instructional purpose. Funding levels for Transportation revenue are proposed to continue at a similar amount each year. The Special Education

La Mesa-Spring Valley School District
2012-13 ESTIMATED ACTUALS ASSUMPTIONS
2013-14 TO 2015-16 ADOPTED MULTI-YEAR ASSUMPTIONS

Transportation encroachment is estimated at \$1,695,677 and the Restricted Maintenance encroachment is estimated at \$1,786,662.

- For 2012-13 the District will again take advantage of the option to eliminate the Deferred Maintenance match of approximately \$500,000 as well as recognizing the State Deferred Maintenance funding of \$476,601 in the Unrestricted General Fund. The District will also take advantage of these options through 2015-16.

La Mesa-Spring Valley School District
2012-13 ESTIMATED ACTUALS ASSUMPTIONS
2013-14 TO 2015-16 ADOPTED MULTI-YEAR ASSUMPTIONS

EXPENDITURE ASSUMPTIONS

- Salary projections for 2012-13 use actual calculated data for all existing employees, adjusted for step-and-column movement and program changes. Projections for 2013-14 through 2015-16 also include changes in certificated and classified staffing as well as salary restoration for all bargaining units. Adjustments have been made to 2013-14 for one-time use of carryover funds.
 - Additional positions have been added for recently approved changes in staffing (Special Education, Grounds Supervisor, etc.) as well as 10 additional transitional kindergarten teachers.
- Statutory benefits include State Teachers' Retirement (STRS), Public Employees' Retirement (PERS), Social Security, Medicare, Workers' Compensation, and Unemployment Insurance. They are projected using actual rates for 2012-13 and proposed rates for 2013-14 through 2015-16. The PERS rate was recently released and will be adjusted at the 2013-14 first revision of the Adopted Budget.
- Health and welfare benefit projections for 2012-13 are adjusted to actual expenditures and include all changes that occurred during open enrollment. For 2013-14 an increase of 15% is assumed due to the implementation of the Affordable Care Act in January of 2014. For 2014-15 through 2015-16 an increase of 10% is assumed. Health and welfare rates are based on the calendar year, January through December. When rates change, only a portion of the fiscal year is affected.
- Restricted program expenses are budgeted to equal anticipated revenues. Salary, benefits, supplies, and services expenditures have been adjusted for any known staffing or funding changes. As mentioned above, restricted programs have been adjusted in 2012-13 for carryover or one-time funds. Restricted program funding 2013-14 through 2015-16 is estimated to be funded at 2012-13 levels. Once the State Budget is adopted all changes will be incorporated into the first revision of 2013-14 District budget.
- Property and liability insurance costs have been adjusted based on the actual premiums paid for 2012-13 to the San Diego County JPA. The total cost is \$514,459. For 2013-14 the estimated cost is \$499,649. It is assumed the projections through 2015-16 will increase by the annual CPI rate.
- In April 2013 the Board approved the purchase and five-year financing program of 11 new buses. The annual lease payment of approximately \$313K has been included in the expenditure projections for 2013-14 through 2015-16. Additionally, the Board previously approved the District's participation in the San Diego County Office of Education, Modernization and Technology Improvement Initiative (MITI) and implementation of the Oracle People Soft Financial and Human Capital Management system. The estimated cost to our District is estimated to be approximately \$796K (\$66.87 per 11-12 P2 ADA of 11,917) of which 70% or \$557K is due in July of 2014 and the remaining 30% or \$239K is due in July of 2015. These expenditures have been built into the 2014-15 and 2015-16 budget projections; however, staff will explore the cost associated with financing these expenditures.

2012-13 ~ 2nd Interim & 2012-13 Estimated Actual Compare

2012-13 2ND INTERIM TO ESTIMATED ACTUALS COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 2ND INTERIM JANUARY 31, 2013		2012-13 ESTIMATED ACTUALS MAY 31, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE LIMIT SOURCES						
Revenue Limit State Aid	\$ 38,856,653	\$ -	\$ 26,082,283	\$ -	\$ (12,774,370)	\$ -
Education Protection Act - State Aid	\$ -	\$ -	\$ 12,029,854	\$ -	\$ 12,029,854	\$ -
Revenue Limit State Aid - Prior Year Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Homeowners Exemption	\$ 215,664	\$ -	\$ 215,682	\$ -	\$ (2)	\$ -
Secured Roll Taxes	\$ 21,899,207	\$ -	\$ 22,073,905	\$ -	\$ 174,698	\$ -
Unsecured Roll Taxes	\$ 776,716	\$ -	\$ 761,418	\$ -	\$ (15,298)	\$ -
Prior Years' Taxes	\$ 3,932	\$ -	\$ 4,469	\$ -	\$ 537	\$ -
Supplemental Tax	\$ 417,980	\$ -	\$ 489,530	\$ -	\$ 71,550	\$ -
Education Revenue Augmentation Fund (EF)	\$ 560,223	\$ -	\$ (2,564,980)	\$ -	\$ 66,193	\$ -
Community Redevelopment	\$ (93,545)	\$ 93,545	\$ 1,046,325	\$ -	\$ 486,102	\$ -
Community Day School (Quest Academy)	\$ (1,639,970)	\$ 1,639,970	\$ (97,838)	\$ 97,838	\$ (57,646)	\$ 4,293
Special Ed - Transfer	\$ 161,891	\$ -	\$ 163,758	\$ -	\$ 1,867	\$ -
PERS Reduction	\$ -	\$ 365,184	\$ -	\$ 404,274	\$ -	\$ 39,090
Special Ed - Prop Tax Tmsfr per EC SELPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Limit Sources	\$ 58,527,598	\$ 2,098,698	\$ 58,566,790	\$ 2,799,728	\$ (20,868)	\$ 107,829
FEDERAL REVENUE						
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 51,306	\$ -	\$ -	\$ -
Tijuana Slough	\$ 3	\$ -	\$ 3	\$ -	\$ -	\$ -
Miscellaneous Federal - MediCal Billing	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. I	\$ -	\$ 2,141,859	\$ -	\$ 2,141,859	\$ -	\$ -
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 188,814	\$ -	\$ 188,814	\$ -	\$ -
Sp. Ed-Mental Health Funds	\$ -	\$ 315,582	\$ -	\$ 315,582	\$ -	\$ -
Sp. Ed. Preschool Staff Dev	\$ -	\$ 105,445	\$ -	\$ 105,445	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 1,147	\$ -	\$ 1,251	\$ -	\$ 104
Title I - Basic	\$ -	\$ 25,040	\$ -	\$ 25,040	\$ -	\$ -
Title I - Carryover Prior Year	\$ -	\$ 2,016,885	\$ -	\$ 2,016,885	\$ -	\$ -
Title I - Program Improvement	\$ -	\$ 175,172	\$ -	\$ 175,172	\$ -	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 52,078	\$ -	\$ 52,078	\$ -	\$ -
Title III Immigrant Ed.	\$ -	\$ 523,900	\$ -	\$ 523,900	\$ -	\$ -
Title III Language English Proficient - Based	\$ -	\$ 29,700	\$ -	\$ 29,700	\$ -	\$ -
Title III - Carryover Prior Year	\$ -	\$ 267,079	\$ -	\$ 267,079	\$ -	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 206,139	\$ -	\$ 206,139	\$ -	\$ -
Total Federal Revenue	\$ 201,309	\$ 6,436,176	\$ 201,309	\$ 6,563,990	\$ -	\$ 127,814
OTHER STATE REVENUE						
Special Education Infant	\$ -	\$ 806,858	\$ -	\$ 806,858	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,067,382	\$ -	\$ 1,067,382	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 595,488	\$ -	\$ 595,488	\$ -	\$ -
HTS Transportation	\$ -	\$ 827,343	\$ -	\$ 827,427	\$ -	\$ 84
SE Transportation	\$ -	\$ 106,032	\$ -	\$ 105,949	\$ -	\$ (83)
Class Size Reduction (incl penalties for clas	\$ 2,913,589	\$ -	\$ 2,879,317	\$ -	\$ (34,272)	\$ -
Mandated Cost Reimbursement	\$ 333,691	\$ -	\$ 337,690	\$ -	\$ 3,999	\$ -
Lottery (based on PY annual ADA)	\$ 1,476,184	\$ 357,141	\$ 1,479,160	\$ 357,141	\$ 2,976	\$ -
Lottery - Prior Year Adjustment	\$ 67,141	\$ 68,872	\$ 67,141	\$ 68,872	\$ -	\$ -
Oral Hlth Testing	\$ 9,260	\$ -	\$ 8,424	\$ -	\$ (836)	\$ -
Supplemental Hlth Programs	\$ 434,868	\$ -	\$ 434,868	\$ -	\$ -	\$ -
Assessment Testing	\$ 25,335	\$ -	\$ 49,762	\$ -	\$ 24,427	\$ -
Community Day School	\$ 22,910	\$ -	\$ 22,910	\$ -	\$ -	\$ -
Deferred Maintenance State Funding	\$ 477,776	\$ -	\$ 476,601	\$ -	\$ (1,175)	\$ -

2012-13 2ND INTERIM TO ESTIMATED ACTUALS COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 2ND INTERIM JANUARY 31, 2013		2012-13 ESTIMATED ACTUALS MAY 31, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Physical Educ Teacher Incentive Grant	\$ 264,162	\$ -	\$ 264,162	\$ -	\$ -	\$ -
National Board Cert Teacher	\$ 3,355	\$ -	\$ 3,355	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,052	\$ -	\$ 78,052	\$ -	\$ -	\$ -
School Safety & Violence Prevention	\$ 30,690	\$ -	\$ 30,690	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 175,095	\$ -	\$ 175,095	\$ -	\$ -	\$ -
Supplemental School Counseling	\$ 188,806	\$ -	\$ 188,806	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,273	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,435	\$ -	\$ 721,435	\$ -	\$ -	\$ -
Peer Assistance & Review	\$ 57,849	\$ -	\$ 57,849	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,130	\$ -	\$ 62,130	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 26,672	\$ -	\$ 26,672	\$ -	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,432	\$ -	\$ 3,432	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,673	\$ -	\$ 120,673	\$ -	\$ -	\$ -
Professional Development Block Grant	\$ 598,824	\$ -	\$ 598,824	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Tr	\$ 939,600	\$ -	\$ 939,600	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,197,859	\$ -	\$ 1,197,859	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,060	\$ -	\$ 29,060	\$ -	\$ -	\$ -
Special Education Mental Health - Non AB61	\$ -	\$ 208,074	\$ -	\$ 208,074	\$ -	\$ -
Special Education Mental Health - Non AB61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr 3405)	\$ 18,128	\$ -	\$ 18,128	\$ -	\$ -	\$ (1,128)
Spec Ed Low Incidence Entitlement (formerl	\$ 2,793	\$ -	\$ 2,793	\$ -	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr	\$ 3,655	\$ -	\$ 3,655	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 10,351,721	\$ 4,061,766	\$ 10,346,840	\$ 4,060,639	\$ (4,881)	\$ (1,127)
OTHER LOCAL REVENUES						
Sale of Equipment (county auction)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 2,000	\$ -	\$ 1,900	\$ -	\$ (100)	\$ -
Leases and Rentals (INCL SVE CC)	\$ 201,170	\$ -	\$ 228,860	\$ -	\$ 27,690	\$ -
Interest - General Fund	\$ 50,000	\$ -	\$ 40,007	\$ -	\$ (9,993)	\$ -
Interest - TRANS	\$ 105,000	\$ -	\$ 105,000	\$ -	\$ -	\$ -
Other Fees & Contracts	\$ 4,000	\$ -	\$ 4,046	\$ -	\$ 46	\$ -
Other Local (2% COBRA admin, misc fees,	\$ 37,760	\$ -	\$ 39,375	\$ -	\$ 1,615	\$ -
Donations (revenue recognized when recd)	\$ 215,227	\$ -	\$ 382,058	\$ -	\$ 166,831	\$ -
Mini-Grants (revenue recognized when recd)	\$ 1,493	\$ -	\$ 5,484	\$ -	\$ 3,991	\$ -
Other Local Revenue (revenue recognized r	\$ 3,176	\$ -	\$ 4,696	\$ -	\$ 1,520	\$ -
Deferred Maint. Local Funds	\$ -	\$ -	\$ 1,985	\$ -	\$ 1,985	\$ -
Community Redevelopment	\$ -	\$ 34,013	\$ -	\$ 34,013	\$ -	\$ -
Transportation Fees From Individuals (bus t	\$ -	\$ 26,000	\$ -	\$ 26,000	\$ -	\$ -
Transportation HTS /LEA billing	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Spec Ed Apport Transfer East County SELF	\$ -	\$ 5,766,236	\$ -	\$ 5,530,650	\$ -	\$ (235,586)
Spec Ed Apport - PY Adj	\$ -	\$ -	\$ -	\$ 119	\$ -	\$ 119
After School Learning - ASES	\$ -	\$ 1,237,333	\$ -	\$ 1,237,333	\$ -	\$ -
After School Learning - PY Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CPPW - Wellness Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDYS PE Grant	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
Total Other Local Revenue	\$ 619,836	\$ 7,170,882	\$ 813,413	\$ 6,943,115	\$ (193,505)	\$ (235,467)
Total Revenue	\$ 69,700,454	\$ 19,775,223	\$ 69,658,350	\$ 19,767,412	\$ (167,896)	\$ (160,145)

2012-13 2ND INTERIM TO ESTIMATED ACTUALS COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT EXPLANATION	2012-13 2ND INTERIM JANUARY 31, 2013		2012-13 ESTIMATED ACTUALS MAY 31, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
EXPENDITURES						
1000 - CERTIFICATED SALARIES						
1100	\$ 32,544,807	\$ 6,389,588	\$ 32,294,575	\$ 6,638,060	\$ (250,232)	\$ 248,472
Certificated Teacher Salaries	\$ 1,384,298	\$ 2,546,192	\$ 1,411,311	\$ 2,611,740	\$ 27,013	\$ 65,548
Certificated Pupil Support Salaries	\$ 3,142,323	\$ 162,549	\$ 3,163,604	\$ 165,620	\$ 21,281	\$ 3,071
Certificated Suprv. and Admin. Salaries	\$ 298,554	\$ 660,927	\$ 334,580	\$ 638,712	\$ 36,026	\$ (22,215)
Other Certificated Salaries	\$ 37,369,982	\$ 9,759,256	\$ 37,204,070	\$ 10,054,132	\$ (165,912)	\$ 294,876
2000 - CLASSIFIED SALARIES						
2100	\$ 113,450	\$ 2,487,658	\$ 122,946	\$ 2,525,387	\$ 9,496	\$ 37,729
Instructional Aides Salaries	\$ 2,458,774	\$ 3,051,582	\$ 2,488,596	\$ 3,046,421	\$ 29,822	\$ (5,161)
Classified Support Salaries	\$ 496,060	\$ 321,637	\$ 514,380	\$ 325,075	\$ 18,320	\$ 3,438
Classified Suprv and Admin Salary	\$ 4,123,075	\$ 424,634	\$ 4,271,682	\$ 447,607	\$ 148,607	\$ 22,973
Clerical and Office Salaries	\$ 788,879	\$ 731,057	\$ 848,694	\$ 807,958	\$ 59,815	\$ 76,901
Other Classified Salaries	\$ 7,980,238	\$ 7,016,568	\$ 8,245,298	\$ 7,152,448	\$ 266,060	\$ 135,880
3000 - EMPLOYEE BENEFITS						
3111-3112	\$ 3,054,072	\$ 798,985	\$ 3,042,137	\$ 828,786	\$ (11,935)	\$ 29,801
State Teacher Retirement	\$ 933,916	\$ 804,641	\$ 936,774	\$ 788,664	\$ 2,858	\$ (15,977)
Public Employees Retirement	\$ 1,114,948	\$ 687,314	\$ 1,136,412	\$ 695,003	\$ 21,464	\$ 7,689
OASDI/Medicare/Alternative Health & Welfare Benefits	\$ 4,192,152	\$ 2,255,681	\$ 4,208,975	\$ 2,250,848	\$ 16,823	\$ (4,835)
3401-3402	\$ 502,924	\$ 193,205	\$ 506,676	\$ 199,553	\$ 3,752	\$ 6,348
State Unemployment Insurance	\$ 953,062	\$ 361,080	\$ 960,446	\$ 374,648	\$ 7,384	\$ 13,568
Workers Compensation	\$ 1,013,736	\$ 28,740	\$ 1,013,736	\$ 19,987	\$ -	\$ (8,753)
3701-3752	\$ 14,506	\$ 88,359	\$ 11,963	\$ 92,826	\$ (2,543)	\$ 4,467
Retiree Benefits	\$ 1,255,291	\$ 444,407	\$ 1,264,244	\$ 433,753	\$ 8,953	\$ (10,654)
Public Emp. Retirement Reduction	\$ 13,034,607	\$ 5,662,412	\$ 13,061,362	\$ 5,684,066	\$ 26,755	\$ 21,654
Other Benefits	\$ 283,414	\$ 426,013	\$ 85,687	\$ 426,013	\$ (197,327)	\$ -
4000 - BOOKS AND SUPPLIES						
4100	\$ 10,327	\$ 17,438	\$ 14,560	\$ 24,343	\$ 4,233	\$ 6,905
Textbooks	\$ 1,227,479	\$ 2,904,121	\$ 1,202,338	\$ 1,889,644	\$ (25,141)	\$ (1,014,477)
Books Other than Textbooks	\$ 236,366	\$ 503,050	\$ 278,521	\$ 1,427,139	\$ 42,156	\$ 924,089
Materials and Supplies	\$ 1,757,585	\$ 3,650,622	\$ 1,591,106	\$ 1,767,139	\$ (176,479)	\$ (83,483)
Non-Capitalized Equipment	\$ 97,146	\$ 328,748	\$ 97,592	\$ 165,913	\$ 446	\$ (162,835)
5000 - SERVICES, OTHER EXPENSES						
5200	\$ 19,118	\$ -	\$ 19,118	\$ -	\$ -	\$ -
Travel and Conferences	\$ 484,097	\$ 30,362	\$ 484,097	\$ 30,362	\$ -	\$ -
Dues and Memberships	\$ 2,202,903	\$ -	\$ 2,202,903	\$ -	\$ -	\$ -
Other Insurance - Property and Liability	\$ 631,379	\$ 36,659	\$ 587,318	\$ 40,731	\$ (44,061)	\$ 4,072
Utilities	\$ 430,609	\$ (80,274)	\$ (395,361)	\$ (117,424)	\$ 35,248	\$ (37,150)
Rentals, Leases and Repairs	\$ 1,003,036	\$ 2,780,945	\$ 1,045,413	\$ 2,800,363	\$ 42,377	\$ 19,408
Transfer of Costs - Interfund	\$ 108,706	\$ 2,933	\$ 111,133	\$ 2,978	\$ 2,427	\$ 45
Other Operating Expenses - Contracts	\$ 4,115,776	\$ 3,099,373	\$ 4,152,213	\$ 2,822,913	\$ 36,437	\$ (176,460)
Communications	\$ 4,115,776	\$ 3,099,373	\$ 4,152,213	\$ 2,822,913	\$ 36,437	\$ (176,460)
Total Services, Other Expenses	\$ 4,115,776	\$ 3,099,373	\$ 4,152,213	\$ 2,822,913	\$ 36,437	\$ (176,460)
Total Books and Supplies	\$ 1,757,585	\$ 3,650,622	\$ 1,591,106	\$ 1,767,139	\$ (176,479)	\$ (83,483)
Total Employee Benefits	\$ 13,034,607	\$ 5,662,412	\$ 13,061,362	\$ 5,684,066	\$ 26,755	\$ 21,654
Total Classified Salaries	\$ 7,980,238	\$ 7,016,568	\$ 8,245,298	\$ 7,152,448	\$ 266,060	\$ 135,880
Total Certified Salaries	\$ 37,369,982	\$ 9,759,256	\$ 37,204,070	\$ 10,054,132	\$ (165,912)	\$ 294,876
2000's						
3000's						
4000's						
5000's						
Total	\$ 47,129,238	\$ 47,129,238	\$ 47,259,202	\$ 47,259,202	\$ 128,964	\$ 128,964

2012-13 2ND INTERIM TO ESTIMATED ACTUALS COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

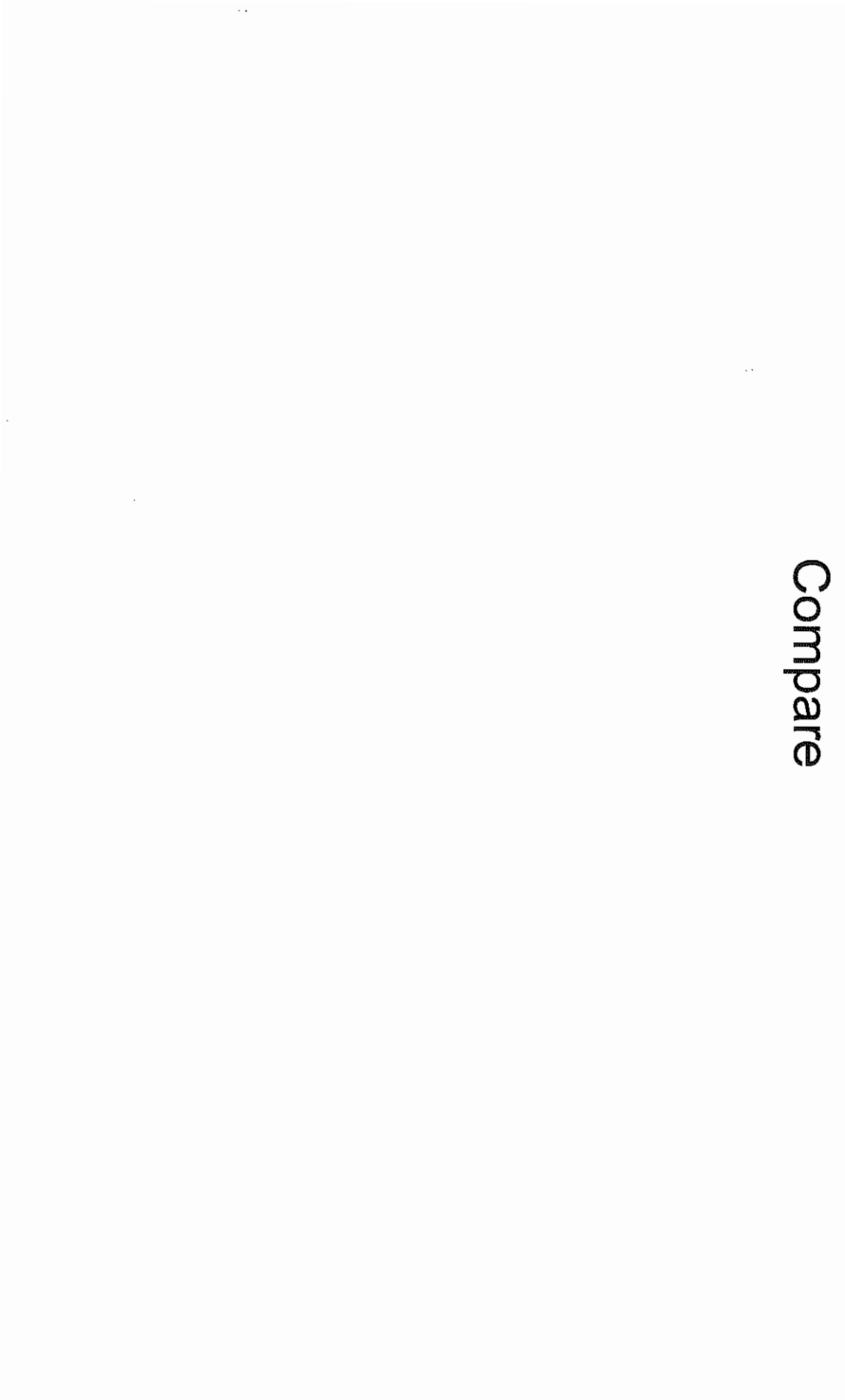
MAJOR OBJECT - EXPLANATION	2012-13 2ND INTERIM JANUARY 31, 2013		2012-13 ESTIMATED ACTUALS MAY 31, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
6000 - CAPITAL OUTLAY						
Sites and Improvement of Sites	\$ -	\$ 6,000	\$ -	\$ 991	\$ -	\$ (5,009)
Building & Improvements	\$ 6,365	\$ 1,838	\$ 9,377	\$ -	\$ 3,012	\$ (1,838)
Equipment - New	\$ 130,000	\$ 13,447	\$ 136,728	\$ 13,319	\$ 6,728	\$ (128)
Equipment - Replacement	\$ 130,731	\$ 23,891	\$ 130,731	\$ 23,904	\$ -	\$ 13
Total Capital Outlay	\$ 267,096	\$ 45,176	\$ 276,836	\$ 38,214	\$ 9,740	\$ (5,962)
7000 - OTHER OUTGO						
Indirect Cost - CATEGORICAL FUNDS	\$ (210,358)	\$ 210,358	\$ (238,939)	\$ 238,939	\$ (28,581)	\$ 28,581
Debt Service Pmts - NEW RICOH EQUIP	\$ 32,559	\$ -	\$ 32,559	\$ -	\$ -	\$ -
Transfers of Indirect Interfund - CN & CDC	\$ (229,716)	\$ -	\$ (229,711)	\$ -	\$ 5	\$ -
Total Other Outgo & Support	\$ (407,515)	\$ 210,358	\$ (436,091)	\$ 238,939	\$ (28,576)	\$ 28,581
Total Expenditures	\$ 64,137,769	\$ 29,643,765	\$ 93,781,534	\$ 29,857,851	\$ (11,974)	\$ 214,066
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	\$ 5,522,685	\$ (9,465,542)	\$ (4,225,857)	\$ (10,990,379)	\$ (19,970)	\$ (221,967)
Other Financing Sources and Uses						
8000 - TRANSFERS IN						
Interfund xfr 40 - Cert & Class Early Retire In	\$ 399,564	\$ -	\$ 399,564	\$ -	\$ -	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 30,999	\$ -	\$ 30,999	\$ -	\$ -	\$ -
Interfund xfr 17-opt out 1% sily reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund xfr 40-Reserve Funds to Genl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund-Sunshine Child Nutrition	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
Total Transfers In	\$ 431,063	\$ -	\$ 431,063	\$ -	\$ -	\$ -
7000 - TRANSFERS OUT						
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
Total Transfers Out	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS						
Supplemental Hourly Contribution	\$ 434,868	\$ -	\$ 434,868	\$ -	\$ -	\$ -
Supplemental Hourly Contribution	\$ (434,868)	\$ -	\$ (434,868)	\$ -	\$ -	\$ -
Lottery Contribution	\$ 1,121,543	\$ -	\$ 1,493,021	\$ -	\$ 371,478	\$ -
Lottery Contribution	\$ (1,121,543)	\$ -	\$ (1,493,021)	\$ -	\$ (371,478)	\$ -
Class Size Reduction Contribution	\$ 2,913,589	\$ -	\$ 2,879,317	\$ -	\$ (34,272)	\$ -
Class Size Reduction Contribution	\$ (2,913,589)	\$ -	\$ (2,879,317)	\$ -	\$ 34,272	\$ -
Special Education Encroachment	\$ (4,306,094)	\$ 4,306,094	\$ (4,571,419)	\$ 4,571,419	\$ (265,325)	\$ 265,325
Home To School Transp. Encroachment	\$ (247,125)	\$ 247,125	\$ (203,637)	\$ 203,637	\$ 43,488	\$ (43,488)
Special Ed Transp Encroachment	\$ (1,688,535)	\$ 1,688,535	\$ (1,688,535)	\$ 1,688,535	\$ -	\$ -
Resitified Maintenance Contribution	\$ (1,747,053)	\$ 1,747,053	\$ (1,747,053)	\$ 1,747,053	\$ -	\$ -
Supplemental Grant Transfer to Transportat	\$ (469,800)	\$ -	\$ (469,800)	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,800	\$ -	\$ 469,800	\$ -	\$ -
CPPW Contribution	\$ (8,458,607)	\$ 8,458,607	\$ (8,680,444)	\$ 8,680,444	\$ (221,837)	\$ 221,837
Total Contributions	\$ (8,155,826)	\$ 8,458,607	\$ (8,377,863)	\$ 8,680,444	\$ (221,837)	\$ 221,837
Total Other Financing Sources and Uses	\$ (8,155,826)	\$ 8,458,607	\$ (8,377,863)	\$ 8,680,444	\$ (221,837)	\$ 221,837
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (2,573,141)	\$ (1,409,934)	\$ (3,983,076)	\$ (1,409,934)	\$ (4,025,043)	\$ (41,967)

2012-13 2ND INTERIM TO ESTIMATED ACTUALS COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 2ND INTERIM: JANUARY 31, 2013		2013-13 ESTIMATED ACTUALS: MAY 31, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
BEGINNING FUND BALANCE	\$ 11,051,224	\$ 1,409,934	\$ 12,461,158	\$ 1,409,934	\$ 1,409,934	\$ 0
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (2,573,141)	\$ (1,489,334)	\$ (3,953,076)	\$ (2,615,108)	\$ (1,489,334)	\$ (41,967)
ENDING FUND BALANCE	\$ 8,478,083	\$ 0	\$ 8,478,082	\$ 8,436,116	\$ (41,967)	\$ (0)
COMPONENTS OF ENDING FUND BALANCE						
<i>Non-Spendable</i>						
Revolving Cash	\$ 43,650	\$ -	\$ -	\$ 43,650	\$ -	\$ -
Stores	\$ 145,642	\$ -	\$ -	\$ 145,642	\$ (0)	\$ (0)
<i>Assigned Balances</i>						
Option Out Transfer	\$ 700,000	\$ -	\$ -	\$ 700,000	\$ -	\$ -
Site Security Fencing	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ -	\$ -
Vacation Balance @ June 30, 2012	\$ 852,350	\$ -	\$ -	\$ 852,350	\$ -	\$ -
District Technology Infrastructure	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Purchase 11 Buses	\$ 1,470,000	\$ -	\$ -	\$ 313,000	\$ (1,157,000)	\$ (1,157,000)
<i>Restricted Program Balances</i>						
Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Unassigned/Unappropriated</i>						
Economic Uncertainties	\$ 2,816,693	\$ -	\$ -	\$ 2,822,181	\$ 5,488	\$ 5,488
Addl Board Reserve	\$ 1,099,747	\$ -	\$ -	\$ 1,881,839	\$ 782,092	\$ 782,092
Undesignated/Unappropriated	\$ -	\$ -	\$ -	\$ 327,454	\$ 327,454	\$ 327,454
TOTAL ENDING FUND BALANCE	\$ 8,478,083	\$ -	\$ 8,478,082	\$ 8,436,116	\$ (41,967)	\$ (41,967)

2012-13 ~ Estimated Actuals to 2013-14 Adopted Budget

Compare



**2012-13 ESTIMATED ACTUAL TO 2013-14 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2012 ESTIMATED ACTUALS FINE 18, 2013			2013-14 ADOPTED BUDGET FINE 18, 2013			Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Increase/(Decrease)	Combined Variance
REVENUE LIMIT SOURCES								
Revenue Limit State Aid	\$ 26,082,283	\$ -	\$ -	\$ 26,705,732	\$ -	\$ -	\$ 623,449	\$ -
Education Protection Act - State Aid	\$ 12,029,854	\$ -	\$ -	\$ 9,562,030	\$ -	\$ -	\$ (2,467,824)	\$ -
Local Control Funding Formula State Aid	\$ -	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	\$ -
Homeowners Exemption	\$ 215,682	\$ -	\$ -	\$ 215,682	\$ -	\$ -	\$ -	\$ -
Secured Roll Taxes	\$ 22,073,905	\$ -	\$ -	\$ 22,073,905	\$ -	\$ -	\$ -	\$ -
Unsecured Roll Taxes	\$ 761,418	\$ -	\$ -	\$ 761,418	\$ -	\$ -	\$ -	\$ -
Prior Years' Taxes	\$ 4,469	\$ -	\$ -	\$ 4,469	\$ -	\$ -	\$ -	\$ -
Supplemental Tax	\$ 489,530	\$ -	\$ -	\$ 489,530	\$ -	\$ -	\$ -	\$ -
Education Revenue Augmentation Fund (ER)	\$ (2,564,980)	\$ -	\$ -	\$ (2,564,980)	\$ -	\$ -	\$ -	\$ -
Community Redevelopment	\$ 1,046,325	\$ -	\$ -	\$ 1,046,325	\$ -	\$ -	\$ -	\$ -
Community Day School (Quest Academy)	\$ (97,838)	\$ 97,838	\$ -	\$ (93,597)	\$ 93,597	\$ -	\$ 4,241	\$ (4,241)
Special Ed - Transfer	\$ (1,697,616)	\$ 1,697,616	\$ -	\$ (1,724,369)	\$ 1,724,369	\$ -	\$ (26,753)	\$ 26,753
PERS Reduction	\$ 163,758	\$ -	\$ -	\$ 172,370	\$ -	\$ -	\$ 8,612	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 404,274	\$ -	\$ -	\$ 404,274	\$ -	\$ -	\$ -
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue Limit Sources	\$ 56,506,790	\$ 2,499,728	\$ 60,706,518	\$ 66,046,275	\$ 2,222,240	\$ 60,270,755	\$ (456,275)	\$ 22,512
FEDERAL REVENUE								
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ -	\$ 48,279	\$ -	\$ -	\$ (3,027)	\$ -
Tijuana Slough	\$ 3	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ (1)	\$ -
Miscellaneous Federal - Med/Cal Billing	\$ 150,000	\$ -	\$ -	\$ 141,150	\$ -	\$ -	\$ (8,850)	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers. I	\$ -	\$ 2,141,859	\$ -	\$ -	\$ 2,015,489	\$ -	\$ (126,370)	\$ -
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 188,814	\$ -	\$ -	\$ 177,674	\$ -	\$ (11,140)	\$ -
Sp. Ed-Mental Health Funds	\$ -	\$ 315,582	\$ -	\$ -	\$ 296,963	\$ -	\$ (18,619)	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 105,445	\$ -	\$ -	\$ 60,000	\$ -	\$ (45,445)	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 1,251	\$ -	\$ -	\$ 1,080	\$ -	\$ (171)	\$ -
Title I - Basic	\$ -	\$ 25,040	\$ -	\$ -	\$ 23,563	\$ -	\$ (1,477)	\$ -
Title I - Carryover Prior Year	\$ -	\$ 2,016,885	\$ -	\$ -	\$ 1,997,889	\$ -	\$ (18,996)	\$ -
Title I - Program Improvement	\$ -	\$ 175,172	\$ -	\$ -	\$ -	\$ -	\$ (175,172)	\$ -
Title II Part A - Improving Teacher Quality	\$ -	\$ 52,078	\$ -	\$ -	\$ -	\$ -	\$ (52,078)	\$ -
Title III Immigrant Ed.	\$ -	\$ 523,900	\$ -	\$ -	\$ 492,990	\$ -	\$ (30,910)	\$ -
Title III Language English Proficient - Based	\$ -	\$ 29,700	\$ -	\$ -	\$ 27,948	\$ -	\$ (1,752)	\$ -
Title III - Carryover Prior Year	\$ -	\$ 267,079	\$ -	\$ -	\$ 251,322	\$ -	\$ (15,757)	\$ -
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 206,139	\$ -	\$ -	\$ -	\$ -	\$ (206,139)	\$ -
Total Federal Revenue	\$ 201,309	\$ 6,563,990	\$ 6,765,299	\$ 652,431	\$ 5,623,217	\$ 5,975,748	\$ (789,270)	\$ (940,273)
OTHER STATE REVENUE								
Special Education Infant	\$ -	\$ 806,858	\$ -	\$ -	\$ 806,858	\$ -	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,067,382	\$ -	\$ -	\$ 1,064,237	\$ -	\$ (3,145)	\$ -
Economic Impact Aid	\$ -	\$ 595,488	\$ -	\$ -	\$ 598,634	\$ -	\$ 3,146	\$ -
HTS Transportation	\$ -	\$ 827,427	\$ -	\$ -	\$ 827,343	\$ -	\$ (84)	\$ -
SE Transportation	\$ -	\$ 105,949	\$ -	\$ -	\$ 106,032	\$ -	\$ 83	\$ -
Class Size Reduction (incl penalties for class	\$ 2,879,317	\$ -	\$ -	\$ 2,880,990	\$ -	\$ -	\$ 1,673	\$ -
Mandated Cost Reimbursement	\$ 337,690	\$ -	\$ -	\$ 541,111	\$ -	\$ -	\$ 203,421	\$ -
Lottery (based on PY annual ADA)	\$ 1,479,160	\$ 357,141	\$ -	\$ 1,427,633	\$ 345,395	\$ -	\$ (51,527)	\$ (11,746)
Lottery - Prior Year Adjustment	\$ 67,141	\$ 68,872	\$ -	\$ -	\$ -	\$ -	\$ (67,141)	\$ (68,872)
Oral Hlth Testing	\$ 8,424	\$ -	\$ -	\$ 9,260	\$ -	\$ -	\$ 836	\$ -
Supplemental Hlth Programs	\$ 434,868	\$ -	\$ -	\$ 439,786	\$ -	\$ -	\$ 4,918	\$ -
Assessment Testing	\$ 49,762	\$ -	\$ -	\$ 25,335	\$ -	\$ -	\$ (24,427)	\$ -
Community Day School	\$ 22,910	\$ -	\$ -	\$ 23,228	\$ -	\$ -	\$ 318	\$ -
Deferred Maintenance State Funding	\$ 476,601	\$ -	\$ -	\$ 491,597	\$ -	\$ -	\$ 14,996	\$ -
Physical Educ Teacher Incentive Grant	\$ 264,162	\$ -	\$ -	\$ 264,162	\$ -	\$ -	\$ -	\$ -
Total Other State Revenue	\$ 6,067,487	\$ 1,409,492	\$ 7,476,979	\$ 7,033,448	\$ 1,370,835	\$ 8,404,813	\$ (468,835)	\$ (922,331)

2012-13 ESTIMATED ACTUAL TO 2013-14 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 ESTIMATED ACTUALS JUNE 15, 2013			2013-14 ADOPTED BUDGET JUNE 15, 2013			Variance	
	Unrestricted	Restricted	Committed	Unrestricted	Restricted	Committed	Increase/Decrease	Restricted
National Board Cert. Teacher	\$ 3,355	\$ -	\$ -	\$ 3,355	\$ -	\$ -	\$ -	\$ -
Community Based Tutoring	\$ 78,052	\$ -	\$ -	\$ 78,054	\$ -	\$ -	\$ 2	\$ -
School Safety & Violence Prevention	\$ 30,690	\$ -	\$ -	\$ 30,690	\$ -	\$ -	\$ -	\$ -
Arts and Music Block Grant	\$ 175,095	\$ -	\$ -	\$ 175,082	\$ -	\$ -	\$ (13)	\$ -
Supplemental School Counseling	\$ 188,806	\$ -	\$ -	\$ 188,806	\$ -	\$ -	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ -	\$ 93,273	\$ -	\$ -	\$ -	\$ -
Instr Materials - State Textbooks	\$ 721,435	\$ -	\$ -	\$ 721,434	\$ -	\$ -	\$ (1)	\$ -
Peer Assistance & Review	\$ 57,849	\$ -	\$ -	\$ 57,849	\$ -	\$ -	\$ -	\$ -
Intensive Prof. Dev. Reading Block Grant	\$ 62,130	\$ -	\$ -	\$ 62,130	\$ -	\$ -	\$ -	\$ -
Staff Development - Administration	\$ 26,672	\$ -	\$ -	\$ 26,671	\$ -	\$ -	\$ (1)	\$ -
Pupil Retention Block Grant	\$ 3,432	\$ -	\$ -	\$ 3,432	\$ -	\$ -	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,673	\$ -	\$ -	\$ 120,651	\$ -	\$ -	\$ (22)	\$ -
Professional Development Block Grant	\$ 598,824	\$ -	\$ -	\$ 598,824	\$ -	\$ -	\$ -	\$ -
Targeted Inst. Impr. Block Grant (60% HTS Tie)	\$ 939,600	\$ -	\$ -	\$ 939,600	\$ -	\$ -	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,197,859	\$ -	\$ -	\$ 1,197,859	\$ -	\$ -	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,060	\$ -	\$ -	\$ 29,060	\$ -	\$ -	\$ -	\$ -
Special Education Mental Health - Non AB61	\$ -	\$ 208,074	\$ -	\$ -	\$ 60,000	\$ -	\$ (148,074)	\$ -
Special Education Mental Health - Non AB61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Infant Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workability (formerly Resr 3405)	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ 15,462	\$ (1,538)	\$ -
Spec Ed Low Incidence Entitlement (former)	\$ -	\$ 2,793	\$ -	\$ -	\$ -	\$ 2,793	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Resr)	\$ -	\$ 3,655	\$ -	\$ -	\$ -	\$ 3,655	\$ -	\$ -
Common Core Standards (CCSS)	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total Other Local Revenue	\$ 10,346,240	\$ 4,060,639	\$ 14,407,479	\$ 10,429,872	\$ 4,830,409	\$ 15,260,281	\$ 83,032	\$ 769,770
OTHER LOCAL REVENUES								
Sale of Equipment (county auction)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 1,900	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ (1,700)	\$ -
Leases and Rentals (INCL SVE CC)	\$ 228,860	\$ -	\$ -	\$ 172,266	\$ -	\$ -	\$ (56,594)	\$ -
Interest - General Fund	\$ 40,007	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ (7)	\$ -
Interest - TRANS	\$ 105,000	\$ -	\$ -	\$ 9,516	\$ -	\$ -	\$ (95,484)	\$ -
Other Fees & Contracts	\$ 4,046	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ (46)	\$ -
Other Local (2% COBRA admin, misc fees,	\$ 39,375	\$ -	\$ -	\$ 36,300	\$ -	\$ -	\$ (3,075)	\$ -
Donations (revenue recognized when recd)	\$ 382,058	\$ -	\$ -	\$ -	\$ -	\$ (382,058)	\$ (382,058)	\$ -
Mini-Grants (revenue recognized when recd)	\$ 5,484	\$ -	\$ -	\$ -	\$ -	\$ (5,484)	\$ (5,484)	\$ -
Other Local Revenue (revenue recognized r	\$ 4,696	\$ -	\$ -	\$ -	\$ -	\$ (4,696)	\$ (4,696)	\$ -
Deferred Maint. Local Funds	\$ 1,985	\$ -	\$ -	\$ -	\$ -	\$ (1,985)	\$ (1,985)	\$ -
Community Redevelopment	\$ -	\$ 34,013	\$ -	\$ -	\$ -	\$ (34,013)	\$ (34,013)	\$ -
Transportation Fees From Individuals (bus t	\$ -	\$ 26,000	\$ -	\$ -	\$ 20,000	\$ -	\$ (6,000)	\$ -
Transportation HTS / LEA billing	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Spec Ed Apport Transfer East County SELF	\$ -	\$ 5,530,650	\$ -	\$ -	\$ 5,668,466	\$ -	\$ 137,816	\$ -
Spec Ed Apport - PY Adj	\$ -	\$ 119	\$ -	\$ -	\$ -	\$ (119)	\$ (119)	\$ -
After School Learning - ASES	\$ -	\$ 1,237,333	\$ -	\$ -	\$ 1,201,738	\$ -	\$ (35,595)	\$ -
After School Learning - PY Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CPPW - Wellness Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDYS PE Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Total Other Local Revenue	\$ 873,441	\$ 6,943,715	\$ 7,817,156	\$ 262,262	\$ 7,005,204	\$ 7,267,466	\$ (557,139)	\$ 62,099
Total Revenue	\$ 69,868,350	\$ 19,707,472	\$ 89,575,822	\$ 83,330,100	\$ 19,831,670	\$ 85,811,770	\$ (938,250)	\$ (85,902)
Total Revenue								(1,024,152)

**2012-13 ESTIMATED ACTUAL TO 2013-14 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2012-13 ESTIMATED ACTUALS JUNE 18, 2013		2013-14 ADOPTED BUDGET JUNE 18, 2013		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
EXPENDITURES						
1000 - CERTIFICATED SALARIES						
Certificated Teacher Salaries	\$ 32,294,575	\$ 6,638,060	\$ 33,341,482	\$ 6,080,328	\$ 1,046,907	\$ (557,732)
Certificated Pupil Support Salaries	\$ 1,411,311	\$ 2,611,740	\$ 1,430,718	\$ 2,741,079	\$ 19,407	\$ 129,339
Certificated Suprv. and Admin. Salaries	\$ 3,163,604	\$ 165,620	\$ 3,180,074	\$ 163,774	\$ 16,470	\$ (1,846)
Other Certificated Salaries	\$ 334,580	\$ 638,712	\$ 223,467	\$ 486,550	\$ (111,113)	\$ (152,162)
Total Certificated Salaries	\$ 37,194,070	\$ 10,054,132	\$ 38,175,741	\$ 9,471,731	\$ 97,671	\$ (582,401)
2000 - CLASSIFIED SALARIES						
Instructional Aides Salaries	\$ 122,946	\$ 2,525,387	\$ 140,188	\$ 2,561,101	\$ 17,242	\$ 35,714
Classified Support Salaries	\$ 2,488,598	\$ 3,046,421	\$ 2,521,078	\$ 2,934,195	\$ 32,482	\$ (112,226)
Classified Suprv and Admin Salary	\$ 514,390	\$ 325,075	\$ 644,002	\$ 333,408	\$ 129,622	\$ 8,333
Clerical and Office Salaries	\$ 4,271,682	\$ 447,607	\$ 4,351,624	\$ 323,873	\$ 79,942	\$ (123,734)
Other Classified Salaries	\$ 848,694	\$ 807,958	\$ 746,703	\$ 838,235	\$ (101,991)	\$ 31,277
Total Classified Salaries	\$ 8,246,298	\$ 7,152,448	\$ 8,405,595	\$ 6,901,812	\$ 157,297	\$ (160,636)
3000 - EMPLOYEE BENEFITS						
State Teacher Retirement	\$ 3,042,137	\$ 828,786	\$ 3,153,963	\$ 788,707	\$ 111,826	\$ (40,079)
Public Employees Retirement	\$ 936,774	\$ 788,664	\$ 1,006,717	\$ 857,514	\$ 69,943	\$ 68,850
OASDI/Medicare/Alternative	\$ 1,136,412	\$ 695,003	\$ 1,140,193	\$ 665,169	\$ 3,781	\$ (29,834)
Health & Welfare Benefits	\$ 4,208,975	\$ 2,250,846	\$ 4,786,872	\$ 2,484,482	\$ 577,897	\$ 213,636
State Unemployment Insurance	\$ 506,676	\$ 199,553	\$ 23,419	\$ 8,593	\$ (483,257)	\$ (190,970)
Workers Compensation	\$ 960,446	\$ 374,648	\$ 1,177,412	\$ 430,462	\$ 216,966	\$ 55,814
Retiree Benefits	\$ 1,013,736	\$ 19,987	\$ 960,007	\$ 11,712	\$ (63,729)	\$ (8,275)
Public Emp. Retirement Reduction	\$ 11,963	\$ 92,826	\$ 17,358	\$ 93,658	\$ 5,395	\$ 832
Other Benefits	\$ 1,264,244	\$ 433,753	\$ 879,385	\$ 422,212	\$ (384,859)	\$ (11,541)
Total Employee Benefits	\$ 13,081,365	\$ 5,654,966	\$ 12,134,326	\$ 5,742,499	\$ 59,963	\$ 119,398
4000 - BOOKS AND SUPPLIES						
Textbooks	\$ 85,687	\$ 426,013	\$ 289,492	\$ 345,395	\$ 203,805	\$ (80,618)
Books Other than Textbooks	\$ 14,580	\$ 24,343	\$ 1,500	\$ 33,193	\$ (13,060)	\$ 8,850
Materials and Supplies	\$ 1,202,338	\$ 1,889,644	\$ 784,923	\$ 2,318,669	\$ (417,415)	\$ 429,025
Non-Capitalized Equipment	\$ 278,521	\$ 1,427,139	\$ 227,603	\$ 23,725	\$ (50,918)	\$ (1,403,414)
Total Books and Supplies	\$ 1,567,126	\$ 3,767,139	\$ 1,303,518	\$ 2,720,982	\$ (277,608)	\$ (1,046,437)
5000 - SERVICES, OTHER EXPENSES						
Travel and Conferences	\$ 97,592	\$ 165,913	\$ 98,779	\$ 283,811	\$ 1,187	\$ 117,898
Dues and Memberships	\$ 19,118	\$ -	\$ 18,299	\$ -	\$ (819)	\$ -
Other Insurance - Property and Liability	\$ 484,097	\$ 30,362	\$ 473,746	\$ 25,903	\$ (10,351)	\$ (4,459)
Utilities	\$ 2,202,903	\$ -	\$ 2,417,699	\$ -	\$ 214,796	\$ -
Rentals, Leases and Repairs	\$ 587,318	\$ 40,731	\$ 560,480	\$ 29,050	\$ (26,838)	\$ (11,681)
Transfer of Costs - Interfund	\$ (395,361)	\$ (117,424)	\$ (447,695)	\$ (65,342)	\$ (52,334)	\$ 52,082
Other Operating Expenses - Contracts	\$ 1,045,413	\$ 2,800,353	\$ 721,689	\$ 2,252,974	\$ (323,724)	\$ (547,379)
Communications	\$ 111,133	\$ 2,978	\$ 192,559	\$ 577	\$ 81,426	\$ (2,401)
Total Services, Other Expenses	\$ 4,152,213	\$ 2,822,913	\$ 4,036,556	\$ 2,526,973	\$ (116,657)	\$ (399,640)
Total	\$ 65,446,346	\$ 20,386,524	\$ 66,977,622	\$ 20,386,524	\$ (1,468,974)	\$ (1,468,974)

2012-13 ESTIMATED ACTUAL TO 2013-14 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2012-13 ESTIMATED ACTUALS FINE 18, 2013		2013-14 ADOPTED BUDGET FINE 18, 2013		Variables	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
	Combined	Combined	Combined	Combined	Increase/(Decrease)	Combined
6000 - CAPITAL OUTLAY						
Sites and Improvement of Sites	\$ -	\$ 991	\$ 175,000	\$ 5,000	\$ 175,000	\$ 4,009
Building & Improvements	\$ 9,377	\$ -	\$ -	\$ -	\$ (9,377)	\$ -
Equipment - New	\$ 136,728	\$ 13,319	\$ -	\$ 1,000,000	\$ (136,728)	\$ 986,681
Equipment - Replacement	\$ 130,731	\$ 23,904	\$ 130,500	\$ 25,000	\$ (231)	\$ 1,096
Total Capital Outlay	\$ 276,836	\$ 38,214	\$ 305,500	\$ 1,030,000	\$ 28,664	\$ 991,786
7000 - OTHER OUTGO						
Indirect Cost - CATEGORICAL FUNDS	\$ (238,939)	\$ 238,939	\$ (197,563)	\$ 197,563	\$ 41,376	\$ (41,376)
Debt Service Pmts - RICOH EQUIP	\$ 32,559	\$ -	\$ 32,898	\$ -	\$ 339	\$ -
Debt Service Pmts - BUS LEASE	\$ -	\$ -	\$ -	\$ 313,153	\$ -	\$ -
Transfers of Indirect Interfund - CN & CDC	\$ (229,711)	\$ -	\$ (245,273)	\$ -	\$ (15,562)	\$ -
Total Other Outgo & Support	\$ (436,091)	\$ 238,939	\$ (409,938)	\$ 510,716	\$ 26,153	\$ (41,376)
Total Expenditures	\$ 64,105,795	\$ 29,857,851	\$ 64,949,298	\$ 28,994,713	\$ 843,503	\$ (7,176,291)
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURE	\$ 5,762,555	\$ (19,090,379)	\$ (4,327,824)	\$ (9,313,143)	\$ (5,332,345)	\$ (1,090,389)
Other Financing Sources and Uses						
8000 - TRANSFERS IN						
Interfund xfr 40 - Cert & Class Early Retire Int	\$ 399,564	\$ -	\$ -	\$ -	\$ (399,564)	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 30,999	\$ -	\$ 33,253	\$ -	\$ 2,254	\$ -
Interfund xfr 17-opt out 1x 1% sily reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund xfr 40-Reserve Funds to Genl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund-Sunshine Child Nutrition	\$ 500	\$ -	\$ -	\$ -	\$ (500)	\$ -
Total Transfers In	\$ 431,063	\$ -	\$ 33,253	\$ -	\$ (397,810)	\$ -
7000 - TRANSFERS OUT						
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
Total Transfers Out	\$ (128,282)	\$ -	\$ (128,282)	\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS						
Supplemental Hourly Contribution	\$ 434,868	\$ -	\$ 439,786	\$ -	\$ 4,918	\$ -
Supplemental Hourly Contribution	\$ (434,868)	\$ -	\$ (439,786)	\$ -	\$ (4,918)	\$ -
Prof. Dev Block Grant	\$ 598,824	\$ -	\$ -	\$ -	\$ -	\$ -
Prof. Dev Block Grant	\$ (598,824)	\$ -	\$ -	\$ -	\$ -	\$ -
Lottery Contribution	\$ 1,493,021	\$ -	\$ 1,170,141	\$ -	\$ (322,880)	\$ -
Lottery Contribution	\$ (1,493,021)	\$ -	\$ (1,170,141)	\$ -	\$ 322,880	\$ -
Class Size Reduction Contribution	\$ 2,879,317	\$ -	\$ 2,880,990	\$ -	\$ 1,673	\$ -
Class Size Reduction Contribution	\$ (2,879,317)	\$ -	\$ (2,880,990)	\$ -	\$ (1,673)	\$ -
Special Education Encroachment	\$ (4,571,419)	\$ 4,571,419	\$ (4,941,049)	\$ 4,941,049	\$ (369,630)	\$ 369,630
Home To School Transp. Encroachment	\$ (203,637)	\$ 203,637	\$ (419,955)	\$ 419,955	\$ (216,318)	\$ 216,318
Special Ed Transp Encroachment	\$ (1,688,555)	\$ 1,688,555	\$ (1,695,677)	\$ 1,695,677	\$ (7,142)	\$ 7,142
Restricted Maintenance Contribution	\$ (1,747,053)	\$ 1,747,053	\$ (1,786,662)	\$ 1,786,662	\$ (39,609)	\$ 39,609
Supplemental Grant Transfer to Transportat	\$ (469,800)	\$ -	\$ (469,800)	\$ -	\$ -	\$ -
Supplemental Grant Transfer from TIIG	\$ -	\$ 469,800	\$ -	\$ 469,800	\$ -	\$ -
CPPIW Contribution	\$ (8,580,444)	\$ 8,580,444	\$ (9,313,143)	\$ 9,313,143	\$ (632,699)	\$ 632,699
Total Contributions	\$ (8,580,444)	\$ 8,580,444	\$ (9,313,143)	\$ 9,313,143	\$ (632,699)	\$ 632,699
Total Other Financing Sources and Uses	\$ (8,377,869)	\$ 8,680,444	\$ (9,408,772)	\$ 9,313,143	\$ (1,040,569)	\$ 632,699
Total	\$ (1,040,569)	\$ 8,680,444	\$ (1,040,569)	\$ 8,680,444	\$ -	\$ -

2012-13 ESTIMATED ACTUAL TO 2013-14 ADOPTED BUDGET COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT EXPLANATION	2012-13 ESTIMATED ACTUALS JUNE 30, 2013		2013-14 ADOPTED BUDGET JUNE 30, 2013		Variance		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (2,615,108)	\$ (7,409,934)	\$ (4,025,043)	\$ (5,427,370)	\$ (2,812,262)	\$ 1,723,088	\$ (7,089,172)
BEGINNING FUND BALANCE	\$ 11,051,224	\$ 7,409,934	\$ 12,461,158	\$ 8,436,116	\$ 0	\$ 8,436,116	\$ (4,025,042)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (2,615,108)	\$ (7,409,934)	\$ (4,025,043)	\$ (5,427,370)	\$ (2,812,262)	\$ 1,409,934	\$ (1,402,322)
ENDING FUND BALANCE	\$ 8,436,116	\$ 0	\$ 8,436,116	\$ 3,008,746	\$ 0	\$ 3,008,746	\$ (5,427,370)
COMPONENTS OF ENDING FUND BALANCE							
<i>Non-Spendable</i>							
Revolving Cash	\$ 43,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	\$ 145,642	\$ -	\$ -	\$ 145,642	\$ -	\$ (0)	\$ -
<i>Assigned Balances</i>							
Option Out Transfer	\$ 700,000	\$ -	\$ -	\$ -	\$ (700,000)	\$ -	\$ (700,000)
Site Security Fencing	\$ 350,000	\$ -	\$ -	\$ -	\$ (350,000)	\$ -	\$ (350,000)
Vacation Balance @ June 30, 2012	\$ 852,350	\$ -	\$ -	\$ -	\$ (852,350)	\$ -	\$ (852,350)
District Technology Infrastructure	\$ 1,000,000	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ -	\$ (1,000,000)
Purchase 11 Busses	\$ 313,000	\$ -	\$ -	\$ -	\$ (313,000)	\$ -	\$ (313,000)
<i>Restricted Balances</i>							
Restricted Program Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Unassigned/Unappropriated</i>							
Economic Uncertainties	\$ 2,822,180	\$ -	EU Reserve %	\$ -	\$ (2,727)	\$ -	\$ (2,727)
Addl Board Reserve	\$ 1,881,839	\$ -	3.00%	\$ 2,819,454	\$ (1,881,839)	\$ -	\$ (1,881,839)
Undesignated/Unappropriated	\$ 327,454	\$ -	0.00%	\$ -	\$ (327,454)	\$ -	\$ (327,454)
TOTAL ENDING FUND BALANCE	\$ 8,436,116	\$ -	\$ 8,436,116	\$ 3,008,746	\$ (5,427,370)	\$ -	\$ (5,427,370)

**2012-13 ~ Estimated Actuals & 2013-14 Adopted Budget
Fund Statements for All Funds**

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS AND 2013-14 ADOPTED
GENERAL FUND - FUNDS 03/06**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Revenue Limit Sources	\$ 60,706,518	\$ 60,270,755
Federal Revenue	6,765,299	5,813,148
Other State Revenue	14,407,479	15,260,281
Local Revenue	7,607,519	7,217,970
Local Revenue - Interest	149,007	49,516
TOTAL REVENUE	\$ 89,635,822	\$ 88,611,670
EXPENDITURES		
Certificated Salaries	\$ 47,258,202	\$ 47,647,472
Classified Salaries	15,398,746	15,395,407
Employee Benefits	18,765,429	18,877,825
Books & Supplies	5,348,245	4,024,500
Services & Other Expenses	7,075,126	6,562,529
Capital Outlay	315,050	1,335,500
Other Outgo/Indirect Costs	(197,152)	100,778
TOTAL EXPENDITURES	\$ 93,963,646	\$ 93,944,011
Excess (Deficient) Revenue Over Expenses	\$ (4,327,824)	\$ (5,332,341)
Other Financing Sources/Uses		
Interfund Transfers In & Out		
Transfer In - Fund 40 Cert & Class ERI #1 0708	\$ 399,564	\$ -
Transfer In-Fund 17 Opt Out Wellness & Misc	30,999	33,253
Transfer In - F14 Sunshine Fund Child Nutrition	500	-
Transfer Out - Opt Out Transfer	(128,282)	(128,282)
Contributions between Unrestricted & Restricted	-	-
TOTAL OTHER FINANCING SOURCES/USES	\$ 302,781	\$ (95,029)
Net Increase (Decrease) in Fund Balance	\$ (4,025,042)	\$ (5,427,370)
BEGINNING FUND BALANCE	\$ 12,461,158	\$ 8,436,116
ENDING FUND BALANCE	\$ 8,436,116	\$ 3,008,746

COMPONENTS OF ENDING FUND BALANCE

	2012-13 Nonspendable		2013-14 Nonspendable	
Revolving Cash	\$ 43,650		\$ 43,650	
Stores Inventory	145,642		145,642	
	Assigned		Assigned	
Option Out Transfer	700,000		-	
Vacation Balance @ June 30, 2012	852,350		-	
Site Security Fencing	350,000		-	
Technology Infrastructure	1,000,000		-	
Bus Purchase	313,000		-	
	Restricted		Restricted	
Restricted Program Balances	-		-	
	Unassigned/ Unappropriated		Unassigned/ Unappropriated	
Reserve for Economic Uncertainties	2,822,181	3.00%	2,819,454	3.00%
Additional Board Reserve	1,881,839	2.00%	-	0.00%
Unassigned/Unappropriated	327,454		-	
TOTAL FUND BALANCE	\$ 8,436,116		\$ 3,008,746	

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
CHILD DEVELOPMENT - FUND 12**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 45,111	\$ 45,569
State Revenue	509,406	528,623
Local Revenue - Parent Fees	13,663	0
Local Revenue - Interest	500	500
TOTAL REVENUE	\$ 568,680	\$ 574,692
EXPENDITURES		
Certificated Salaries	\$ 254,913	\$ 253,798
Classified Salaries	159,120	161,194
Employee Benefits	117,877	123,540
Books & Supplies	3,197	4,554
Services & Other Expenses	15,645	9,058
Capital Outlay	-	-
Direct Support/Indirect Costs	23,818	22,048
TOTAL EXPENDITURES	\$ 574,570	\$ 574,192
Excess (Deficient) Revenue Over Expenses	\$ (5,890)	\$ 500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES	-	-
Net Increase (Decrease) in Fund Balance	\$ (5,890)	\$ 500
BEGINNING FUND BALANCE	\$ 42,265	\$ 36,375
ENDING FUND BALANCE	\$ 36,375	\$ 36,875

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2012-13 Restricted</u>	<u>2013-14 Restricted</u>
Center Based Reserve Account (Resource 6130)	36,375	36,875
TOTAL FUND BALANCE	\$ 36,375	\$ 36,875

**This fund balance was reduced to a statutory maximum of 5% of MRA in 2010-11*

6/11/2013
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**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS TO 2013-14 ADOPTED
CAFETERIA - FUND 13**

	2012-13 ESTIMATED ACTUAL BUDGET	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 4,207,307	\$ 4,227,519
State Revenue	308,431	308,431
Local Revenue - Paid Meals	932,272	1,023,902
Local Revenue - Interest	1,743	1,743
TOTAL REVENUE	\$ 5,449,753	\$ 5,561,595
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	1,960,052	1,988,447
Employee Benefits	822,663	860,626
Food & Supplies	2,586,953	2,697,637
Services & Other Expenses	(70,220)	(9,993)
Capital Outlay	-	-
Direct Support/Indirect Costs	205,893	223,225
TOTAL EXPENDITURES	\$ 5,505,341	\$ 5,759,942
Excess (Deficient) Revenue Revenue Over Expenses	\$ (55,588)	\$ (198,347)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Sunshine Vending Fund	(500)	-
Debt Service	-	-
TOTAL OTHER FINANCING	\$ (500)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (56,088)	\$ (198,347)
BEGINNING FUND BALANCE	\$ 373,516	\$ 317,428
ENDING FUND BALANCE	\$ 317,428	\$ 119,081

COMPONENTS OF ENDING FUND BALANCE

	2012-13 Nonspendable	2013-14 Nonspendable
Stores Reserve - Resource 5310	\$ 99,739	\$ 99,739
	Restricted	Restricted
Operating Reserve - Resource 5310	\$ 217,689	\$ 19,342
TOTAL FUND BALANCE	\$ 317,428	\$ 119,081

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	4,252	3,500
TOTAL REVENUE	\$ 4,252	\$ 3,500
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 4,252	\$ 3,500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ 128,282	\$ 128,282
Transfers Out - Wellness & Misc	(30,999)	(33,253)
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	97,283	95,029
Net Increase (Decrease) in Fund Balance	\$ 101,535	\$ 98,529
BEGINNING FUND BALANCE	\$ 954,852	\$ 1,056,387
ENDING FUND BALANCE	\$ 1,056,387	\$ 1,154,916

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2012-13 Assigned</u>	<u>2013-14 Assigned</u>
Opt Out Funds	1,056,387	1,154,916
TOTAL FUND BALANCE	\$ 1,056,387	\$ 1,154,916

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
BUILDING (Prop M) - FUND 21**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Refund	-	-
Local Revenue - Interest	500	500
TOTAL REVENUE	<u>\$ 500</u>	<u>\$ 500</u>
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	693,204	373,990
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	<u>\$ 693,204</u>	<u>\$ 373,990</u>
Excess (Deficient) Revenue Revenue Over Expenses	\$ (692,704)	\$ (373,490)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	<u>\$ (692,704)</u>	<u>\$ (373,490)</u>
BEGINNING FUND BALANCE	\$ 1,066,194	\$ 373,490
ENDING FUND BALANCE	<u><u>\$ 373,490</u></u>	<u><u>\$ 0</u></u>

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2012-13 Assigned</u>	<u>2013-14 Assigned</u>
Modernization Projects/Prop M	\$ 373,490	0
TOTAL FUND BALANCE	\$ 373,490	\$ 0

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
CAPITAL FACILITIES (Developer Fees) - FUND 25**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Developer Fees	62,630	66,000
Local Revenue - Interest	2,868	1,588
TOTAL REVENUE	\$ 65,498	\$ 67,588
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses - 3% Admin.	10,881	1,980
Capital Outlay	346,505	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 357,386	\$ 1,980
Excess (Deficient) Revenue Revenue Over Expenses	\$ (291,888)	\$ 65,608
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (291,888)	\$ 65,608
BEGINNING FUND BALANCE	\$ 748,598	\$ 456,710
ENDING FUND BALANCE	\$ 456,710	\$ 522,318

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2012-13 Assigned</u>	<u>2013-14 Assigned</u>
Capital Facilities (\$200K LPMS Grant)	\$ 456,710	522,318
TOTAL FUND BALANCE	\$ 456,710	\$ 522,318

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	4,593	625
TOTAL REVENUE	\$ 4,593	\$ 625
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	-	-
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 4,593	\$ 625
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - ERI Payment 4&5 Genl Fund	(399,564)	-
Transfer Out - Reserve Funds to Genl Fund	-	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	(399,564)	-
Net Increase (Decrease) in Fund Balance	\$ (394,971)	\$ 625
BEGINNING FUND BALANCE	\$ 424,254	\$ 29,283
ENDING FUND BALANCE	\$ 29,283	\$ 29,908

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2012-13 Assigned</u>	<u>2013-14 Assigned</u>
Excess Fund Balance	\$ 29,283	29,908
TOTAL FUND BALANCE	\$ 29,283	\$ 29,908

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
SMARTSTEPS PRESCHOOL - FUND 63-0000**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	208,000	208,000
Local Revenue - Donations	-	-
Local Revenue - Interest	-	-
TOTAL REVENUE	\$ 208,000	\$ 208,000
EXPENDITURES		
Certificated Salaries	\$ 81,098	\$ 82,433
Classified Salaries	57,252	62,362
Employee Benefits	48,315	53,161
Books & Supplies	5,283	6,300
Services & Other Expenses	24,016	22,850
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 215,964	\$ 227,106
Excess (Deficient) Revenue Revenue Over Expenses	\$ (7,964)	\$ (19,106)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (7,964)	\$ (19,106)
BEGINNING FUND BALANCE	\$ 31,165	23,201
ENDING FUND BALANCE	\$ 23,201	4,095

COMPONENTS OF ENDING FUND BALANCE
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<u>Description</u>	<u>2012-13 Unrestricted Net Assets</u>	<u>2013-14 Unrestricted Net Assets</u>
Smart Steps Operating Reserves	\$ 23,201	4,095
TOTAL FUND BALANCE	\$ 23,201	\$ 4,095

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
EXTENDED SCHOOL SERVICES - FUND 63-9010**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,184,092	3,245,547
Local Revenue - Donations	4,062	-
Local Revenue - Interest	4,390	1,801
TOTAL REVENUE	\$ 3,192,544	\$ 3,247,348
EXPENDITURES		
Certificated Salaries	\$ 119,984	\$ 124,829
Classified Salaries	1,988,041	2,007,251
Employee Benefits	602,555	596,123
Books & Supplies	62,896	42,950
Services & Other Expenses	704,746	628,161
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 3,478,222	\$ 3,399,314
Excess (Deficient) Revenue Revenue Over Expenses	\$ (285,678)	\$ (151,966)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (285,678)	\$ (151,966)
BEGINNING FUND BALANCE	\$ 437,644	151,966
ENDING FUND BALANCE	\$ 151,966	0

COMPONENTS OF ENDING FUND BALANCE
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	2012-13 Unrestricted Net Assets	2013-14 Unrestricted Net Assets
Extended School Services Operating Reserves	\$ 151,966	0
TOTAL FUND BALANCE	\$ 151,966	\$ 0

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS & 2013-14 ADOPTED BUDGET
FUND 63 COMBINED**

	2012-13 ESTIMATED ACTUALS	2013-14 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,392,092	3,453,547
Local Revenue - Donations	4,062	-
Local Revenue - Interest	4,390	1,801
TOTAL REVENUE	\$ 3,400,544	\$ 3,455,348
EXPENDITURES		
Certificated Salaries	\$ 201,082	\$ 207,262
Classified Salaries	\$ 2,045,293	\$ 2,069,613
Employee Benefits	\$ 650,870	\$ 649,284
Books & Supplies	\$ 68,179	\$ 49,250
Services & Other Expenses	\$ 728,762	\$ 651,011
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,694,186	\$ 3,626,420
Excess (Deficient) Revenue Revenue Over Expenses	\$ (293,642)	\$ (171,072)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (293,642)	\$ (171,072)
BEGINNING FUND BALANCE	\$ 468,809	\$ 175,167
ENDING FUND BALANCE	\$ 175,167	\$ 4,095

COMPONENTS OF ENDING FUND BALANCE
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	2012-13 Unrestricted Net Assets	2013-14 Unrestricted Net Assets
ESS & Smart Steps Operating Reserves	\$ 175,167	4,095
TOTAL FUND BALANCE	\$ 175,167	\$ 4,095

2012-13 ~ Restricted Program Balances at June 6, 2013

RESTRICTED PROGRAM BALANCES JUNE 6, 2013

RESOURCE	RESOURCE DESCRIPTION	BUDGET	TRANSACTIONS	ENCUMBRANCE	BALANCE
2430 Total	COMMUNITY DAY SCHOOL	97,838	105,561.72	(7,723.72)	-
3010 Total	TITLE I BASIC	2,192,057	1,613,856.69	208,436.85	369,763
3185 Total	PROGRAM IMPROVEMENT	52,078	52,078.20	-	(0)
3310 Total	SP ED IDEA B GRANTS	2,141,859	1,934,988.46	206,870.74	(0)
3315 Total	SP ED IDEA PRESCH ENT	188,814	169,746.05	19,067.89	0
3320 Total	SP ED IDEA PRESCH LOCAL	315,582	282,243.94	33,338.12	(0)
3327 Total	SP ED IDEA MENTAL HEALTH	105,445	67,133.00	38,312.00	-
3345 Total	SP ED IDEA PRESCH STAFF DEV	1,251	978.69	272.00	0
3385 Total	SP ED IDEA EARLY INTERV	25,040	22,064.43	2,975.30	0
4035 Total	NCLB TITLE II PT A TCHR QLTY	523,900	481,265.55	42,634.00	0
4201 Total	TITLE III IMMIGRANT ED	29,700	27,577.41	2,122.52	0
4203 Total	TITLE III LEP STUDENT	473,218	460,332.07	12,886.27	(0)
5640 Total	MEDI-CAL BILLING	713,895	424,469.81	39,932.59	249,493
6300 Total	LOTTERY INSTRUCTIONAL MATLS	426,013	163,349.18	262,663.86	(0)
6500 Total	SPECIAL EDUCATION	12,204,078	10,574,475.03	1,629,603.00	(0)
6510 Total	SP ED EARLY ED INDIVID	876,783	814,583.67	62,199.49	(0)
6512 Total	SP ED MENTAL HEALTH SVCS	208,074	120,390.00	87,684.00	-
6520 Total	SP ED PROJ WORKABILITY	17,000	13,896.51	3,103.11	0
6530 Total	SP ED LOW INCIDENCE	2,793	2,476.67	316.00	0
6535 Total	SP ED PERSONNEL STAFF DEV	3,655	2,348.03	1,307.00	(0)
7090 Total	ECONOMIC IMPACT AID SCE	1,496,095	1,188,398.29	94,018.68	213,678
7091 Total	ECONOMIC IMPACT AID LEP	1,091,223	714,149.28	101,390.25	275,683
7230 Total	TRANSPORTATION HOME TO SCH	1,536,864	1,202,733.66	334,129.85	0
7240 Total	TRANSPORTATION SP ED	1,799,484	1,607,396.35	149,604.98	42,483
8150 Total	RESTRICTED MAINTENANCE	1,747,053	1,537,417.20	209,635.63	0
9065 Total	ASES	1,237,333	1,037,485.43	97,454.63	102,393
9515 Total	SDYS PE GRANT	101,896	87,813.65	14,082.05	0
9625 Total	COMMUNITY DEVELOPMENT	228,436	-	-	228,436
Grand Total		29,837,457	24,709,208.97	3,646,317.09	1,482,203

2012-13 ~ Projected Cash Flow with Treasury Loans

2013-14 & 2014-15 ~ Projected Cash Flow with TRANS and
Treasury Loans

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2012-13 General Fund Cashflows

Actuals to end of the month of:
April

Line	8000-8998 Total Cash Inflows - CY Revenues	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
1	8000-8099 Revenue Limit (RL) Sources														
2	8,011 State Aid Principal Appointment (PA)	\$ -	\$ 532,691	\$ 3,355,548	\$ 1,281,817	\$ 2,372,069	\$ -	\$ 4,561,583	\$ 2,372,069	\$ 1,641,301	\$ 943,866	\$ 482,880	\$ -	\$ -	\$ 17,564,054
3	8024-9047 Property Taxes	62,203	301,799	217,033	257,591	796,922	-	6,533,443	3,412,873	359,688	730,798	4,766,107	2,067,294	1,178,629	20,682,346
4	8,011 RDA Residual Balance	228,697	-	-	-	-	-	-	371,900	-	-	-	-	371,900	970,797
4	8,011 EPA Tax Initiative Deferral	-	-	-	-	-	-	-	2,302	-	-	-	-	12,029,251	12,029,251
4	8,011 RDA One-Time Assets Liquidation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8,096 Charter In Lieu Taxes	-	-	-	-	18,895	-	-	-	-	-	-	-	-	18,895
5	8,097 Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	110,442	-	-	100,018	112,046	48,679	385,184
5	Multiple Other RL Sources	15,765	20,764	21,033	20,586	21,010	20,679	20,679	20,717	20,986	21,321	22,481	-	-	205,372
6	8000-8099 Subtotal Revenue Limit Sources	304,956	855,484	3,893,613	1,559,993	3,208,876	11,135,705	11,135,705	6,290,304	2,021,973	1,896,003	5,371,498	2,179,339	13,617,459	51,835,201
7	8100-8299 Federal Revenues														
9	8161-8912 Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,381	\$ 37,839	\$ 384,142	\$ 165,029	\$ -	\$ 1,048,293	\$ 2,220,664
10	8,110 Impact Aid	-	1,063	-	16,770	8,208	-	-	644	-	1,548	-	1,542	-	29,772
11	8,285 Assets - Pass Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Multiple Other Federal	-	103,287	305,167	209,883	71,371	44,027	44,027	1,054,487	25,347	730,186	217,586	-	858,333	3,719,617
13	8100-8299 Subtotal Federal Revenues	-	104,330	385,167	226,662	79,577	44,027	44,027	1,689,472	63,166	1,095,879	373,595	1,542	2,006,628	5,970,054
14	8300-8599 Other State Revenues														
16	8,311 6500810 PA Sp. Ed. (SDUSD, Poway & Inland)	\$ -	\$ (66,305)	\$ 102,726	\$ 39,241	\$ 72,617	\$ -	\$ 140,257	\$ 72,617	\$ 49,947	\$ 28,724	\$ 14,668	\$ -	\$ -	\$ 464,518
17	8,590 PA Categoricals	-	8,471	53,347	20,379	37,712	72,838	72,838	37,712	25,941	14,919	7,630	-	-	278,950
18	Multiple PA Reallocations and Adjustments	-	-	-	-	-	-	-	-	8,709	5,009	2,582	-	-	16,279
18	8,550 Mandate Block Grant	-	-	359	-	333,332	-	-	-	3,989	-	-	-	-	337,680
18	TBD Common Core SS	11,511	-	-	-	-	-	-	-	-	-	-	-	-	-
19	8,311 7050&91 EIA	-	-	-	337,104	337,103	-	-	-	323,516	-	332,491	-	332,656	1,682,870
20	8,311 7,230 Pupil Transportation	-	84	157,196	74,481	74,481	-	74,481	74,481	157,139	157,139	-	74,461	140,620	827,343
21	8,311 7,240 Pupil Trans-Special Ed.	-	(83)	20,146	9,543	9,543	-	9,543	9,543	-	20,158	-	9,543	18,096	106,032
21	8,590 Deferred Maintenance	-	-	-	-	-	-	-	-	-	476,601	-	-	-	476,601
22	8,434 CSR K-3	-	(1,673)	-	728,816	-	-	-	-	788,591	-	-	-	-	1,525,734
23	8,560 Lottery	-	-	136,013	136,013	-	-	-	451,349	-	-	425,877	-	-	1,013,239
24	8,590 IMFRP	-	-	136,887	64,841	64,841	64,841	64,841	64,841	64,841	64,841	64,841	64,841	65,820	721,435
25	8,590 Consolidated Cals 1 to 5	-	387,552	661,592	330,796	330,796	330,796	330,796	330,796	330,796	330,796	330,796	330,796	330,796	3,875,511
26	Multiple Other State	-	2	(2)	-	-	(37,712)	(37,712)	39,324	141,694	10,657	110,481	-	-	264,444
27	8,590 Basic Aid Reduction 9.57% & 4.65/ADA	-	318,048	470,660	2,071,988	1,260,465	655,025	655,025	1,090,643	1,748,034	1,108,842	1,289,373	479,541	887,987	11,370,646
28	8300-8599 Subtotal Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	8600-8799 Other Local Revenues														
31	8,677 9,025 ROP - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8,677 9,085 ASES - Pass Through	-	-	-	-	804,287	-	-	(1)	-	-	309,333	-	-	1,113,598
33	8,792 PA Special Education - Pass Through	-	(385,024)	732,751	279,911	517,989	1,000,480	1,000,480	517,989	351,204	204,251	(10,723)	-	-	3,208,828
34	Multiple Other Local	5,371	58,251	81,713	92,652	59,552	59,181	59,181	121,338	75,088	78,037	97,781	71,874	-	784,839
35	8600-8799 Subtotal Other Local Revenues	5,371	(326,773)	814,464	372,563	1,375,808	1,059,661	1,059,661	699,326	426,292	282,288	396,391	71,874	-	5,117,265
37	8600-8698 Transfers In & Other Sources	-	-	328,721	-	-	-	-	70,842	-	-	-	31,500	-	431,063
38	8000-8998 Total Cash Inflows - CY Revenues	\$ 310,326	\$ 951,089	\$ 5,512,626	\$ 4,231,156	\$ 5,924,667	\$ 12,894,418	\$ 12,894,418	\$ 9,750,587	\$ 4,259,485	\$ 4,183,012	\$ 7,430,855	\$ 2,769,896	\$ 16,512,072	\$ 74,724,229
40	1000-7998 Cash Outflows - CY Expenditures														
41	1000-3999 Salaries & Benefits														
43	1000-3999 Certificated	\$ 3,610,281	\$ 3,793,717	\$ 3,804,493	\$ 3,927,273	\$ 3,841,735	\$ -	\$ 3,852,918	\$ 3,908,270	\$ 4,025,866	\$ 4,415,760	\$ 3,948,345	\$ 3,945,839	\$ 3,895,166	\$ 48,771,653
44	2000-3999 Classified	744,341	1,219,206	1,251,815	1,285,641	1,288,901	-	1,292,167	1,274,729	1,338,936	1,359,002	1,500,940	1,272,937	1,329,683	15,167,889
45	3000-3999 Benefits	1,551,876	867,175	1,573,490	1,565,385	1,623,512	-	1,592,177	1,615,877	1,641,243	1,700,522	1,674,013	1,648,269	1,503,730	18,557,068
46	1000-3999 Subtotal Salaries & Benefits	5,906,498	5,880,097	6,629,797	6,778,299	6,754,148	-	6,737,252	6,798,876	7,006,446	7,475,284	7,123,298	6,868,045	6,529,589	80,466,410
47															

2012-13 General Fund Cashflows

Actuals to end of the month of:
April

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
48 4000-7998 Other Expenditures															
49 4000-4999 Supplies		\$ 47,631	\$ 294,200	\$ 118,093	\$ 189,293	\$ 126,570	\$ -	\$ 184,865	\$ 431,103	\$ 347,248	\$ 360,601	\$ 855,741	\$ 376,469	\$ 934,463	\$ 4,260,273
50 5000-5999 Utilities		24,502	161,493	221,775	361,763	162,818	-	137,196	150,921	123,174	164,944	171,395	151,740	337,291	2,168,932
51 5000-5999 Other Services (Excl. Utilities)		153,786	289,591	394,170	721,611	245,850	-	170,469	291,861	323,598	210,998	453,224	596,372	690,740	4,512,246
52 6000-6999 Capital		1,933	104,742	(5,668)	7,354	15,566	-	-	57,861	33,264	15,091	35,021	28,023	20,984	312,272
53 7000-7999 Pies Through Revenues															
53 7000-7998 Transfers Out, Other Uses & Outgo		699	7,014	349	649	349	-	(1,310)	7,014	350	350	7,015	-	(218,937)	(197,157)
54 4000-7998 Subtotal Other Expenditures		228,550	887,039	728,810	1,284,969	551,140	-	501,224	938,667	827,633	751,962	1,502,396	1,110,584	1,763,541	11,076,565
55															
56 1000-7998 Total Cash Outflows - CY Expenditures		\$ 6,135,048	\$ 6,767,135	\$ 7,358,608	\$ 8,063,288	\$ 7,305,288	\$ -	\$ 7,238,477	\$ 7,737,343	\$ 7,833,079	\$ 8,227,266	\$ 8,625,694	\$ 7,978,638	\$ 8,293,110	\$ 91,562,975
57															
58 9111-9499 Assets (Excluding 9110 Cash)															
59 9111-9199 Other Cash Equivalents	\$ 43,650	(0)	(0)	(0)	(0)	(0)	(0)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ (0)
60 9200-9299 Receivables (Excl. deferrals listed below)	4,078,096	(11,308,757)	13,629,442	538,631	79,399	50,622	-	124,369	136,184	712,718	10,241	16,279	105,242	-	4,076,670
61 9200-9299 Deferrals - Principal Apportionment	15,618,660	9,346,744	6,271,918	-	-	-	-	-	-	-	-	-	-	-	15,618,660
62 9200-9299 Deferrals - CSR	1,391,724	1,391,724	-	-	-	-	-	-	-	-	-	-	-	-	1,391,724
63 9200-9299 Deferrals - Consolidated Cats 1 to 5	138,246	138,246	-	-	-	-	-	-	-	-	-	-	-	-	138,246
64 9200-9299 Receivables - Lottery	920,410	653,470	-	-	286,939	-	-	-	-	-	-	-	-	-	920,410
65 9300-9319 Temporary Loans / Due From	330,725	-	-	59,041	(100,000)	371,664	-	-	25,425	9,660	(9,218)	11,046	-	-	330,725
66 9300-9499 Other Assets	145,642	24,493	(35,760)	(9,676)	(47,160)	28,203	-	(12,340)	-	-	-	-	-	-	(15,127)
67															
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 22,665,153	\$ 69,675	\$ 20,003,855	\$ 587,898	\$ 219,178	\$ 450,809	\$ -	\$ 112,020	\$ 161,808	\$ 722,578	\$ 1,023	\$ 27,325	\$ 195,242	\$ -	\$ 22,461,368
69															
70 9500-9659 Payables & Deferred Revenues															
71 9500-9599 Payables	\$ 1,899,939	\$ (741,876)	\$ (821,168)	\$ (105,829)	\$ (5,480)	\$ (6,791)	\$ -	\$ (147,698)	\$ (722)	\$ (9,681)	\$ (4,908)	\$ 29,852	\$ -	\$ (65,626)	\$ (1,899,939)
72 9650-9659 Deferred Revenues	108,298	-	(103,267)	-	-	-	-	-	-	-	-	-	-	-	(103,267)
73															
74 9500-9659 Change in Payables & Deferred Re	\$ 2,008,136	\$ (741,876)	\$ (924,456)	\$ (105,829)	\$ (5,480)	\$ (6,791)	\$ -	\$ (147,938)	\$ (722)	\$ (9,681)	\$ (4,908)	\$ 29,852	\$ -	\$ (65,626)	\$ (1,973,254)
75															
76 Multiple Other Activity															
77 9793 Audit Adjustments															
78 9795 Other Restatements															
79 7999 Expense Suspense		(702,151)	702,806	(855)	100	(5)	-	27,268	(27,263)	(28)	(7,986)	8,799	-	-	785
80 8999 Revenue Suspense		12,842,081	(12,068,071)	(6)	0	0	-	65,612	(65,612)	39,050	(9,437)	(28,653)	-	-	574,010
81 9310 Payroll Suspense		551,381	208,339	158,144	(405,917)	53,431	-	57,188	(109,866)	72,717	97,647	(145,104)	-	-	537,957
82															
82 Treasury Reconciling Items			1	(1)	-	-	-	(6,959)	651	6,308	-	-	-	-	-
83															
84 Multiple Total Other Activity		\$ 12,481,311	\$ (11,156,826)	\$ 157,289	\$ (405,817)	\$ 53,426	\$ -	\$ 143,107	\$ (202,090)	\$ 117,086	\$ 80,224	\$ (164,958)	\$ -	\$ -	\$ 1,112,751
85															
85 Ending Balance WITHOUT Borrowing	\$ 12,461,158	\$ (2,201,272)	\$ (94,746)	\$ (1,301,272)	\$ (5,325,483)	\$ (6,208,660)	\$ (6,208,660)	\$ (445,529)	\$ 1,526,811	\$ (1,217,100)	\$ (5,185,016)	\$ (6,487,636)	\$ (11,597,135)	\$ (3,433,799)	\$ (3,433,799)
86															
86 TTF BORROWING LINE HIDDEN															
88 Multiple Borrowing Activity															
90 9640 CY TRAN/TTF Principal Amounts															
91 9660 CY TRAN/TTF Premium															
92 5800 CY TRAN/TTF Issuance Cost & Interest		(4,527)			(14,510)					(9,863)	(3,154)	(3,122)			(43,455)
93 9155 & 9640 CY TRAN/TTF Repayment															(24,640,362)
94 9600-9619 Temporary Loans / Due To	4,307														(627,605)
95 9625-9649 Other Liabilities (Excluding TRANE)															(4,443,330)
96															
97 Multiple Total Borrowing Activity	\$ 10,824,591	\$ 8,537,158	\$ (7,430,795)	\$ (221,240)	\$ (272,110)	\$ (796,902)	\$ -	\$ (1,253,074)	\$ (3,412,673)	\$ (371,828)	\$ 9,881,811	\$ (3,257,951)	\$ -	\$ (1,500,000)	\$ (97,994)
98															
98 9,110 Ending Cash Balance	\$ 12,461,158	\$ 17,160,477	\$ 11,836,208	\$ 10,408,342	\$ 6,112,022	\$ 4,431,941	\$ 4,431,941	\$ 8,941,999	\$ 7,501,166	\$ 4,385,726	\$ 10,309,623	\$ 5,739,052	\$ 629,552	\$ 7,292,868	\$ 7,292,868

6/11/2013 19:02	Beginning	July	August	September	October	November	December	January	February	March	April	May	June	Totals up to June 30th	1314 Adopted MYP
62 9200-9299	1,387,855	1,387,855	-	-	-	-	-	-	-	-	-	-	-	1,387,855	-
63 9200-9299	132,465	132,465	-	-	-	-	-	-	-	-	-	-	-	132,465	-
64 9200-9299	956,099	492,335	-	-	463,764	-	-	-	-	-	-	-	-	956,099	-
65 9300-9319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66 9320-9499	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68 9111-9499	17,232,536	9,857,144	5,420,482	287,506	463,764	66,694	-	458,966	-	-	-	-	-	17,232,536	-
69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 9500-9659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 9500-9599	1,859,441	(928,721)	(464,860)	(464,860)	-	-	-	-	-	-	-	-	-	(1,859,441)	-
72 9650-9659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74 9500-9659	1,859,441	(928,721)	(464,860)	(464,860)	-	-	-	-	-	-	-	-	-	(1,859,441)	-
75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Multiple	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77 9793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78 9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79 7999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81 9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Multiple	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Ending Balance WITHOUT Borrowing	654,272	1,339,584	667,184	667,184	(3,197,651)	(4,935,607)	(2,806,333)	(1,648,406)	(3,023,985)	(2,481,164)	(2,307,437)	(7,940,233)	(8,638,099)	2,897,712	865,521
87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Multiple	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89 9540	10,625,761	-	-	-	-	-	-	-	-	-	-	-	-	10,625,761	-
90 9540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91 9540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 5500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93 9195 & 9540	-	(9,001,456)	(2,624,265)	-	-	-	-	-	-	-	-	-	-	(11,625,721)	-
94 9600-9619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95 9629-9649	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97 Multiple	10,625,761	(1,435,739)	(2,624,265)	-	-	-	-	(6,565,717)	5,111,616	(729,387)	5,337,242	-	-	(906,360)	-
98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99 9110	9,844,284	7,986,271	7,152,801	7,152,801	3,368,665	1,630,110	3,760,393	4,917,310	1,347,373	3,068,431	7,411,834	2,875,137	1,091,332	2,897,712	865,521

	Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
58 9111-9499 Assets (Excluding 9110 Cash)															
59 9111-9199 Other Cash Equivalents	\$ 1,899,048	\$ 412,108	\$ 42,402	\$ 667,537	\$ -	\$ 646,325	\$ -	\$ -	\$ 130,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,899,048
60 9200-9299 Receivables (Excl. deferrals listed below)	10,980,044	9,955,687	1,024,357	-	-	-	-	-	-	-	-	-	-	-	10,980,044
61 9200-9299 Deferrals - Principal Appportionment	1,286,446	1,286,446	-	-	-	-	-	-	-	-	-	-	-	-	1,286,446
62 9200-9299 Deferrals - CSR	138,855	138,855	-	-	-	-	-	-	-	-	-	-	-	-	138,855
63 9200-9299 Deferrals - Consolidated Cals 1 to 5	886,514	443,257	-	-	-	-	-	-	-	-	-	-	-	-	886,514
64 9200-9299 Receivables - Lottery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65 9300-9319 Temporary Loans / Due From	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66 9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 15,200,005	\$ 12,246,363	\$ 1,046,759	\$ 687,537	\$ 443,257	\$ 646,325	\$ -	\$ -	\$ 130,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,200,005
68 9500-9699 Current Liabilities															
69 9500-9699 Payables	\$ 1,560,000	\$ (780,000)	\$ (390,000)	\$ (390,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,560,000)
70 9500-9699 Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 9500-9699 Change in Current Liabilities	\$ 1,560,000	\$ (780,000)	\$ (390,000)	\$ (390,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,560,000)
72 9500-9699 Multiple Other Activity															
73 9703 Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74 9795 Other Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75 7999 Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 8999 Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81 9910 Physical Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Treasury Reconciling Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84 Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85 Ending Balance WITHOUT Borrowing	\$ (1,234,460)	\$ (4,400,718)	\$ (4,221,114)	\$ (7,600,402)	\$ (8,517,497)	\$ (5,854,589)	\$ (4,698,994)	\$ (1,656,554)	\$ (6,001,365)	\$ (4,321,483)	\$ (4,574,678)	\$ (8,676,704)	\$ (9,482,111)	\$ (9,482,111)	\$ 257,260
86 Multiple Borrowing Activity															
87 9640 TRAN / TIF Principal Amounts	\$ 9,719,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,719,371
88 9660 TRAN / TIF Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89 9600 TRAN / TIF Issuance Cost & Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90 9735 & 9640 Temporary Loans / Due To	-	9,719,371	-	-	-	-	-	-	-	-	-	-	-	-	9,719,371
91 9620-9648 Other Liabilities (Excluding TRANs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92 Multiple Total Borrowing Activity	\$ 9,719,371	\$ 280,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,485,771)	\$ (344,440)	\$ (738,711)	\$ 3,918,283	\$ (1,930,925)	\$ 100,000	\$ (29,233,600)
93 Multiple Ending Cash Balance	\$ 8,765,540	\$ 5,589,282	\$ 5,778,868	\$ 2,390,596	\$ 1,482,503	\$ 4,135,411	\$ 5,311,006	\$ 6,855,675	\$ 2,598,425	\$ 2,856,403	\$ 7,027,868	\$ 838,733	\$ 56,325	\$ 56,325	\$ 56,325

SACS Form 01 ~ General Fund Revenue & Expenses ~ 2012-

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13 Estimated Actuals & 2013-14 Adopted Budget

Description	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	58,506,790.00	2,199,728.00	60,706,518.00	58,048,515.00	2,222,240.00	60,270,755.00	-0.7%
2) Federal Revenue	201,309.00	6,563,990.00	6,765,299.00	189,431.00	5,623,717.00	5,813,148.00	-14.1%
3) Other State Revenue	10,346,840.00	4,060,639.00	14,407,479.00	10,429,872.00	4,830,409.00	15,260,281.00	5.9%
4) Other Local Revenue	813,411.00	6,943,115.00	7,756,526.00	262,282.00	7,005,204.00	7,267,486.00	-6.3%
5) TOTAL REVENUES	69,868,350.00	19,767,472.00	89,635,822.00	68,930,100.00	19,681,570.00	88,611,670.00	-1.1%
B. EXPENDITURES							
1) Certificated Salaries	37,204,070.00	10,054,132.00	47,258,202.00	38,175,741.00	9,471,731.00	47,647,472.00	0.8%
2) Classified Salaries	8,246,298.00	7,152,448.00	15,398,746.00	8,403,595.00	6,991,812.00	15,395,407.00	0.0%
3) Employee Benefits	13,081,363.00	5,684,066.00	18,765,429.00	13,135,326.00	5,742,499.00	18,877,825.00	0.6%
4) Books and Supplies	1,581,106.00	3,767,139.00	5,348,245.00	1,303,518.00	2,720,982.00	4,024,500.00	-24.8%
5) Services and Other Operating Expenditures	4,152,213.00	2,922,913.00	7,075,126.00	4,035,556.00	2,526,973.00	6,562,529.00	-7.2%
6) Capital Outlay	276,836.00	38,214.00	315,050.00	305,500.00	1,030,000.00	1,335,500.00	323.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	32,559.00	0.00	32,559.00	32,898.00	313,153.00	346,051.00	962.8%
8) Other Outgo - Transfers of Indirect Costs	(468,650.00)	238,939.00	(229,711.00)	(442,836.00)	197,563.00	(245,273.00)	6.8%
9) TOTAL EXPENDITURES	64,105,795.00	29,857,851.00	93,963,646.00	64,949,298.00	28,994,713.00	93,944,011.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
	5,762,555.00	(10,090,379.00)	(4,327,824.00)	3,980,802.00	(9,313,143.00)	(5,332,341.00)	23.2%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	431,063.00	0.00	431,063.00	33,253.00	0.00	33,253.00	-92.3%
b) Transfers Out	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
2) Other Sources/Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(8,680,444.00)	8,680,444.00	0.00	(9,313,143.00)	9,313,143.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	(8,377,663.00)	8,680,444.00	302,781.00	(9,408,172.00)	9,313,143.00	(95,029.00)	-131.4%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,615,108.00)	(1,409,935.00)	(4,025,043.00)	(5,427,370.00)	0.00	(5,427,370.00)	34.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	11,051,223.77	1,409,934.37	12,461,158.14	8,436,115.77	(0.63)	8,436,115.14	-32.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			11,051,223.77	1,409,934.37	12,461,158.14	8,436,115.77	(0.63)	8,436,115.14	-32.3%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			11,051,223.77	1,409,934.37	12,461,158.14	8,436,115.77	(0.63)	8,436,115.14	-32.3%
e) Adjusted Beginning Balance (F1c + F1d)			8,436,115.77	(0.63)	8,436,115.14	3,008,745.77	(0.63)	3,008,745.14	-64.3%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Revolving Cash		9712	145,642.00	0.00	145,642.00	145,642.00	0.00	145,642.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.90	0.90	0.00	0.90	0.90	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	5,097,189.00	0.00	5,097,189.00	0.00	0.00	0.00	-100.0%
Other Assignments									
Additional Board Reserve	0000	9780	700,000.00		700,000.00				
Option Out Transfer	0000	9780	350,000.00		350,000.00				
Site Security Fencing	0000	9780	852,350.00		852,350.00				
Vacation Balance at June 30, 2012	0000	9780	1,000,000.00		1,000,000.00				
District Technology Infrastructure	0000	9780	313,000.00		313,000.00				
Purchase of 11 Buses	0000	9780	1,881,839.00		1,881,839.00				
Additional Board Reserve	0000								
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,822,181.00	0.00	2,822,181.00	2,819,453.77	0.00	2,819,453.77	-0.1%
Unassigned/Unappropriated Amount		9790	327,453.77	(1.53)	327,452.24	0.00	(1.53)	(1.53)	-100.0%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			0.00	0.00	0.00				

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	26,082,283.00	0.00	26,082,283.00	28,105,732.00	0.00	28,105,732.00	7.8%
Education Protection Account State Aid - Current Year		8012	12,029,854.00	0.00	12,029,854.00	9,562,030.00	0.00	9,562,030.00	-20.5%
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		8021	215,682.00	0.00	215,682.00	215,682.00	0.00	215,682.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8041	22,073,905.00	0.00	22,073,905.00	22,073,905.00	0.00	22,073,905.00	0.0%
County & District Taxes Secured Roll Taxes		8042	761,418.00	0.00	761,418.00	761,418.00	0.00	761,418.00	0.0%
Unsecured Roll Taxes		8043	4,469.00	0.00	4,469.00	4,469.00	0.00	4,469.00	0.0%
Prior Years' Taxes		8044	489,530.00	0.00	489,530.00	489,530.00	0.00	489,530.00	0.0%
Supplemental Taxes		8045	(2,564,980.00)	0.00	(2,564,980.00)	(2,564,980.00)	0.00	(2,564,980.00)	0.0%
Education Revenue Augmentation Fund (ERAF)		8047	1,046,325.00	0.00	1,046,325.00	1,046,325.00	0.00	1,046,325.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			60,138,486.00	0.00	60,138,486.00	59,694,111.00	0.00	59,694,111.00	-0.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,795,454.00)	0.00	(1,795,454.00)	(1,817,966.00)	0.00	(1,817,966.00)	1.3%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	97,838.00	97,838.00	97,838.00	93,597.00	93,597.00	93,597.00	-4.3%
Special Education ADA Transfer	6500	8091	1,697,616.00	1,697,616.00	1,697,616.00	1,724,369.00	1,724,369.00	1,724,369.00	1.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	163,758.00	0.00	163,758.00	172,370.00	0.00	172,370.00	5.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	404,274.00	404,274.00	0.00	404,274.00	404,274.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			58,506,790.00	2,199,728.00	60,706,518.00	58,048,515.00	2,222,240.00	60,270,755.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	51,306.00	0.00	51,306.00	48,279.00	0.00	48,279.00	-5.9%
Special Education Entitlement		8181	0.00	2,141,859.00	2,141,859.00	0.00	2,015,489.00	2,015,489.00	-5.9%
Special Education Discretionary Grants		8182	0.00	611,092.00	611,092.00	0.00	535,717.00	535,717.00	-12.3%
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	3.00	0.00	3.00	2.00	0.00	2.00	-33.3%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	25,040.00	25,040.00	0.00	23,563.00	23,563.00	-5.9%
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	0.00	2,192,057.00	2,192,057.00	0.00	1,897,889.00	1,897,889.00	-13.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	523,900.00	523,900.00	0.00	492,990.00	492,990.00	-5.9%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	29,700.00	29,700.00	0.00	27,948.00	27,948.00	-5.9%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		473,218.00	473,218.00		251,322.00	251,322.00	-46.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		52,078.00	52,078.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
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	150,000.00	515,046.00	665,046.00	141,150.00	378,799.00	519,949.00	-21.8%
TOTAL FEDERAL REVENUE			201,309.00	6,563,990.00	6,765,299.00	189,431.00	5,623,717.00	5,813,148.00	-14.1%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		827,427.00	827,427.00		827,343.00	827,343.00	0.0%
Economic Impact Aid	7090-7091	8311		1,662,870.00	1,662,870.00		1,662,871.00	1,662,871.00	0.0%
Spec. Ed. Transportation	7240	8311		105,949.00	105,949.00		106,032.00	106,032.00	0.1%
All Other State Apportionments - Current Year	All Other	8311	0.00	806,858.00	806,858.00	0.00	806,858.00	806,858.00	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	0.0%
Class Size Reduction, K-3		8434	2,879,317.00	0.00	2,879,317.00	2,880,990.00	0.00	2,880,990.00	0.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	337,690.00	0.00	337,690.00	541,111.00	0.00	541,111.00	60.2%
Lottery - Unrestricted and Instructional Materials		8560	1,546,301.00	426,013.00	1,972,314.00	1,427,633.00	345,395.00	1,773,028.00	-10.1%
Tax Relief Subventions Restricted Levies - Other									

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)	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,583,532.00	231,522.00	5,815,054.00	5,580,138.00	1,081,910.00	6,662,048.00	14.6%
TOTAL, OTHER STATE REVENUE			10,346,840.00	4,060,639.00	14,407,479.00	10,429,872.00	4,830,409.00	15,260,281.00	5.9%

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

Description	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction	0.00	34,013.00	34,013.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	1,900.00	0.00	1,900.00	200.00	0.00	200.00	-89.5%
Leases and Rentals	228,860.00	0.00	228,860.00	172,266.00	0.00	172,266.00	-24.7%
Interest	145,007.00	0.00	145,007.00	49,516.00	0.00	49,516.00	-65.9%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	26,000.00	26,000.00	0.00	20,000.00	20,000.00	-23.1%
Transportation Services							
		5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
Interagency Services	0.00	1,337,333.00	1,337,333.00	0.00	1,301,738.00	1,301,738.00	-2.7%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	4,046.00	0.00	4,046.00	4,000.00	0.00	4,000.00	-1.1%
Other Local Revenue							

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)	
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	433,598.00	10,000.00	443,598.00	36,300.00	10,000.00	46,300.00	-89.6%
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		5,530,769.00	5,530,769.00		5,668,466.00	5,668,466.00	2.5%
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			813,411.00	6,943,115.00	7,756,526.00	262,282.00	7,005,204.00	7,267,486.00	-6.3%
TOTAL REVENUES			69,868,350.00	19,767,472.00	89,635,822.00	68,930,100.00	19,681,570.00	88,611,670.00	-1.1%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,294,575.00	6,638,060.00	38,932,635.00	33,341,482.00	6,080,328.00	39,421,810.00	1.3%
Certificated Pupil Support Salaries		1200	1,411,311.00	2,611,740.00	4,023,051.00	1,430,718.00	2,741,079.00	4,171,797.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,163,604.00	165,620.00	3,329,224.00	3,180,074.00	163,774.00	3,343,848.00	0.4%
Other Certificated Salaries		1900	334,580.00	638,712.00	973,292.00	223,467.00	486,550.00	710,017.00	-27.0%
TOTAL, CERTIFICATED SALARIES			37,204,070.00	10,054,132.00	47,258,202.00	38,175,741.00	9,471,731.00	47,647,472.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	122,946.00	2,525,387.00	2,648,333.00	140,188.00	2,561,101.00	2,701,289.00	2.0%
Classified Support Salaries		2200	2,488,586.00	3,046,421.00	5,535,017.00	2,521,078.00	2,934,195.00	5,455,273.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	514,380.00	325,075.00	839,455.00	644,002.00	333,408.00	977,410.00	16.4%
Clerical, Technical and Office Salaries		2400	4,271,682.00	447,607.00	4,719,289.00	4,351,624.00	323,873.00	4,675,497.00	-0.9%
Other Classified Salaries		2900	848,694.00	807,958.00	1,656,652.00	746,703.00	839,235.00	1,585,938.00	-4.3%
TOTAL, CLASSIFIED SALARIES			8,246,288.00	7,152,448.00	15,398,746.00	8,403,595.00	6,991,812.00	15,395,407.00	0.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,042,137.00	828,786.00	3,870,923.00	3,153,963.00	788,707.00	3,942,670.00	1.9%
PERS		3201-3202	936,774.00	788,664.00	1,725,438.00	1,006,717.00	857,514.00	1,864,231.00	8.0%
OASDI/Medicare/Alternative		3301-3302	1,136,412.00	695,003.00	1,831,415.00	1,140,193.00	665,169.00	1,805,362.00	-1.4%
Health and Welfare Benefits		3401-3402	4,208,975.00	2,250,846.00	6,459,821.00	4,786,872.00	2,464,482.00	7,251,354.00	12.3%
Unemployment Insurance		3501-3502	506,676.00	199,553.00	706,229.00	23,419.00	8,583.00	32,002.00	-95.5%
Workers' Compensation		3601-3602	960,446.00	374,648.00	1,335,094.00	1,177,412.00	430,462.00	1,607,874.00	20.4%
OPEB, Allocated		3701-3702	1,013,736.00	19,987.00	1,033,723.00	950,007.00	11,712.00	961,719.00	-7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,963.00	92,826.00	104,789.00	17,358.00	93,658.00	111,016.00	5.9%
Other Employee Benefits		3901-3902	1,264,244.00	433,753.00	1,697,997.00	879,385.00	422,212.00	1,301,597.00	-23.3%
TOTAL, EMPLOYEE BENEFITS			13,081,363.00	5,684,066.00	18,765,429.00	13,135,326.00	5,742,499.00	18,877,825.00	0.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	85,687.00	426,013.00	511,700.00	289,492.00	345,395.00	634,887.00	24.1%
Books and Other Reference Materials		4200	14,560.00	24,343.00	38,903.00	1,500.00	33,193.00	34,693.00	-10.8%

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)	
Materials and Supplies		4300	1,202,338.00	1,889,644.00	3,091,982.00	784,923.00	2,318,669.00	3,103,592.00	0.4%
Noncapitalized Equipment		4400	278,521.00	1,427,139.00	1,705,660.00	227,603.00	23,725.00	251,328.00	-85.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,581,106.00	3,767,139.00	5,348,245.00	1,303,518.00	2,720,982.00	4,024,500.00	-24.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	97,592.00	165,913.00	263,505.00	98,779.00	283,811.00	382,590.00	45.2%
Dues and Memberships		5300	19,118.00	0.00	19,118.00	18,299.00	0.00	18,299.00	-4.3%
Insurance		5400 - 5450	484,097.00	30,362.00	514,459.00	473,746.00	25,903.00	499,649.00	-2.9%
Operations and Housekeeping Services		5500	2,202,903.00	0.00	2,202,903.00	2,417,699.00	0.00	2,417,699.00	9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	587,318.00	40,731.00	628,049.00	560,480.00	29,050.00	589,530.00	-6.1%
Transfers of Direct Costs		5710	80,746.00	(80,746.00)	0.00	28,317.00	(28,317.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(476,107.00)	(36,678.00)	(512,785.00)	(476,012.00)	(37,025.00)	(513,037.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,045,413.00	2,800,353.00	3,845,766.00	721,689.00	2,252,974.00	2,974,663.00	-22.7%
Communications		5900	111,133.00	2,978.00	114,111.00	192,559.00	577.00	193,136.00	69.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,152,213.00	2,922,913.00	7,075,126.00	4,035,556.00	2,526,973.00	6,562,529.00	-7.2%

Description	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	0.00	991.00	991.00	175,000.00	5,000.00	180,000.00	18063.5%
Buildings and Improvements of Buildings	9,377.00	0.00	9,377.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	136,728.00	13,319.00	150,047.00	0.00	1,000,000.00	1,000,000.00	566.5%
Equipment Replacement	130,731.00	23,904.00	154,635.00	130,500.00	25,000.00	155,500.00	0.6%
TOTAL, CAPITAL OUTLAY	276,836.00	38,214.00	315,050.00	305,500.00	1,030,000.00	1,335,500.00	323.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	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		0.00	0.00		0.00	0.00	0.0%
To County Offices		0.00	0.00		0.00	0.00	0.0%
6500		0.00	0.00		0.00	0.00	0.0%
To JPAs		0.00	0.00		0.00	0.00	0.0%
6500		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
6360		0.00	0.00		0.00	0.00	0.0%
To County Offices		0.00	0.00		0.00	0.00	0.0%
6360		0.00	0.00		0.00	0.00	0.0%
To JPAs		0.00	0.00		0.00	0.00	0.0%
6360		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7221-7223							
All Other Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7281-7283							
All Other Transfers Out to All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7299							

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)	
Debt Service			5,398.00	0.00	5,398.00	5,398.00	0.00	5,398.00	0.0%
Debt Service - Interest		7438							
Other Debt Service - Principal		7439	27,161.00	0.00	27,161.00	27,500.00	313,153.00	340,653.00	1154.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,559.00	0.00	32,559.00	32,898.00	313,153.00	346,051.00	962.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(238,939.00)	238,939.00	0.00	(197,563.00)	197,563.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(229,711.00)	0.00	(229,711.00)	(245,273.00)	0.00	(245,273.00)	6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(468,650.00)	238,939.00	(229,711.00)	(442,836.00)	197,563.00	(245,273.00)	6.8%
TOTAL, EXPENDITURES			64,105,795.00	29,857,851.00	93,963,646.00	64,949,298.00	28,994,713.00	93,944,011.00	0.0%

Description	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	430,563.00	0.00	430,563.00	33,253.00	0.00	33,253.00	-92.3%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	431,063.00	0.00	431,063.00	33,253.00	0.00	33,253.00	-92.3%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	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)	
(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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	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	(8,680,444.00)	8,680,444.00	0.00	(9,313,143.00)	9,313,143.00	0.00	0.0%
Contributions from Restricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	(8,680,444.00)	8,680,444.00	0.00	(9,313,143.00)	9,313,143.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	(8,377,663.00)	8,680,444.00	302,781.00	(9,408,172.00)	9,313,143.00	(95,029.00)	-131.4%

**SACS Form 12-63 ~ All Other Funds Revenue & Expenditure
~ 2012-13 Estimated Actuals & 2013-14 Adopted Budget**

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	45,111.00	45,569.00	1.0%
3) Other State Revenue		8300-8599	509,406.00	528,623.00	3.8%
4) Other Local Revenue		8600-8799	14,163.00	500.00	-96.5%
5) TOTAL, REVENUES			568,680.00	574,692.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	254,913.00	253,798.00	-0.4%
2) Classified Salaries		2000-2999	159,120.00	161,194.00	1.3%
3) Employee Benefits		3000-3999	117,877.00	123,540.00	4.8%
4) Books and Supplies		4000-4999	3,197.00	4,554.00	42.4%
5) Services and Other Operating Expenditures		5000-5999	15,645.00	9,058.00	-42.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,818.00	22,048.00	-7.4%
9) TOTAL, EXPENDITURES			574,570.00	574,192.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,890.00)	500.00	-108.5%
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)			(5,890.00)	500.00	-108.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,265.32	36,375.32	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,265.32	36,375.32	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,265.32	36,375.32	-13.9%
2) Ending Balance, June 30 (E + F1e)			36,375.32	36,875.32	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

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	45,111.00	45,569.00	1.0%
TOTAL, FEDERAL REVENUE			45,111.00	45,569.00	1.0%
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	506,908.00	526,123.00	3.8%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			509,406.00	528,623.00	3.8%
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	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	13,663.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,163.00	500.00	-96.5%
TOTAL, REVENUES			568,680.00	574,692.00	1.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	172,075.00	173,343.00	0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	80,056.00	80,455.00	0.5%
Other Certificated Salaries		1900	2,782.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			254,913.00	253,798.00	-0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	126,617.00	127,282.00	0.5%
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	31,855.00	33,912.00	6.5%
Other Classified Salaries		2900	648.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			159,120.00	161,194.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	22,651.00	21,070.00	-7.0%
PERS		3201-3202	6,515.00	11,949.00	83.4%
OASDI/Medicare/Alternative		3301-3302	17,092.00	16,159.00	-5.5%
Health and Welfare Benefits		3401-3402	45,537.00	53,180.00	16.8%
Unemployment Insurance		3501-3502	4,904.00	209.00	-95.7%
Workers' Compensation		3601-3602	9,272.00	10,497.00	13.2%
OPEB, Allocated		3701-3702	6,843.00	6,156.00	-10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,585.00	1,082.00	-31.7%
Other Employee Benefits		3901-3902	3,478.00	3,238.00	-6.9%
TOTAL, EMPLOYEE BENEFITS			117,877.00	123,540.00	4.8%
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	3,197.00	4,554.00	42.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,197.00	4,554.00	42.4%

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	719.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,801.00	1,767.00	-1.9%
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	4,166.00	5,000.00	20.0%
Professional/Consulting Services and Operating Expenditures		5800	8,590.00	2,200.00	-74.4%
Communications		5900	369.00	91.00	-75.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,645.00	9,058.00	-42.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	23,818.00	22,048.00	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,818.00	22,048.00	-7.4%
TOTAL EXPENDITURES			574,570.00	574,192.00	-0.1%

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%

July 1 Budget (Single Adoption)
 Child Development Fund
 Expenditures by Function

La Mesa-Spring Valley
 San Diego County

37 68197 0000000
 Form 12

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	45,111.00	45,569.00	1.0%
3) Other State Revenue		8300-8599	509,406.00	528,623.00	3.8%
4) Other Local Revenue		8600-8799	14,163.00	500.00	-96.5%
5) TOTAL, REVENUES			568,680.00	574,692.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		399,563.00	401,604.00	0.5%
2) Instruction - Related Services	2000-2999		149,019.00	148,682.00	-0.2%
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		1,801.00	1,767.00	-1.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		23,818.00	22,048.00	-7.4%
8) Plant Services	8000-8999		369.00	91.00	-75.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			574,570.00	574,192.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,890.00)	500.00	-108.5%
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)			(5,890.00)	500.00	-108.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,265.32	36,375.32	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,265.32	36,375.32	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,265.32	36,375.32	-13.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,375.32	36,875.32	1.4%
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
6130	Child Development: Center-Based Reserve Account	36,375.32	36,875.32
Total, Restricted Balance		<u>36,375.32</u>	<u>36,875.32</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	4,207,307.00	4,227,519.00	0.5%
3) Other State Revenue		8300-8599	308,431.00	308,431.00	0.0%
4) Other Local Revenue		8600-8799	934,015.00	1,025,645.00	9.8%
5) TOTAL, REVENUES			5,449,753.00	5,561,595.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,960,052.00	1,988,447.00	1.4%
3) Employee Benefits		3000-3999	822,663.00	860,626.00	4.6%
4) Books and Supplies		4000-4999	2,586,953.00	2,697,637.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	(70,220.00)	(9,993.00)	-85.8%
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	205,893.00	223,225.00	8.4%
9) TOTAL, EXPENDITURES			5,505,341.00	5,759,942.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,588.00)	(198,347.00)	256.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,088.00)	(198,347.00)	253.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	373,515.57	317,427.57	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			373,515.57	317,427.57	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			373,515.57	317,427.57	-15.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	317,427.57	119,080.57	-62.5%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

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	4,207,307.00	4,227,519.00	0.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,207,307.00	4,227,519.00	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	308,431.00	308,431.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			308,431.00	308,431.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	926,756.00	1,023,902.00	10.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,743.00	1,743.00	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	5,516.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			934,015.00	1,025,645.00	9.8%
TOTAL, REVENUES			5,449,753.00	5,561,595.00	2.1%

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	1,814,305.00	1,842,443.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	107,692.00	108,246.00	0.5%
Clerical, Technical and Office Salaries		2400	38,055.00	37,758.00	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,960,052.00	1,988,447.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	191,561.00	210,213.00	9.7%
OASDI/Medicare/Alternative		3301-3302	159,074.00	157,341.00	-1.1%
Health and Welfare Benefits		3401-3402	284,056.00	315,316.00	11.0%
Unemployment Insurance		3501-3502	23,145.00	1,042.00	-95.5%
Workers' Compensation		3601-3602	43,792.00	52,292.00	19.4%
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	26,899.00	29,514.00	9.7%
Other Employee Benefits		3901-3902	94,136.00	94,908.00	0.8%
TOTAL, EMPLOYEE BENEFITS			822,663.00	860,626.00	4.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	174,047.00	166,000.00	-4.6%
Noncapitalized Equipment		4400	34,218.00	40,500.00	18.4%
Food		4700	2,378,688.00	2,491,137.00	4.7%
TOTAL, BOOKS AND SUPPLIES			2,586,953.00	2,697,637.00	4.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,160.00	595.00	-48.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,373.00	5,985.00	-6.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	325.00	300.00	-7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(109,798.00)	(52,625.00)	-52.1%
Professional/Consulting Services and Operating Expenditures		5800	31,720.00	35,752.00	12.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(70,220.00)	(9,993.00)	-85.8%
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	205,893.00	223,225.00	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			205,893.00	223,225.00	8.4%
TOTAL, EXPENDITURES			5,505,341.00	5,759,942.00	4.6%

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	500.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500.00	0.00	-100.0%
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)			(500.00)	0.00	-100.0%

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	4,207,307.00	4,227,519.00	0.5%
3) Other State Revenue		8300-8599	308,431.00	308,431.00	0.0%
4) Other Local Revenue		8600-8799	934,015.00	1,025,645.00	9.8%
5) TOTAL, REVENUES			5,449,753.00	5,561,595.00	2.1%
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		5,289,893.00	5,531,057.00	4.6%
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		9,555.00	5,660.00	-40.8%
7) General Administration	7000-7999		205,893.00	223,225.00	8.4%
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			5,505,341.00	5,759,942.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,588.00)	(198,347.00)	256.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,088.00)	(198,347.00)	253.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	373,515.57	317,427.57	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			373,515.57	317,427.57	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			373,515.57	317,427.57	-15.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	317,427.57	119,080.57	-62.5%
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	317,427.17	119,080.17
9010	Other Restricted Local	0.40	0.40
Total, Restricted Balance		<u>317,427.57</u>	<u>119,080.57</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	4,252.00	3,500.00	-17.7%
5) TOTAL, REVENUES			4,252.00	3,500.00	-17.7%
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	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)			4,252.00	3,500.00	-17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	128,282.00	128,282.00	0.0%
b) Transfers Out		7600-7629	30,999.00	33,253.00	7.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,283.00	95,029.00	-2.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,535.00	98,529.00	-3.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	954,851.72	1,056,386.72	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			954,851.72	1,056,386.72	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			954,851.72	1,056,386.72	10.6%
2) Ending Balance, June 30 (E + F1e)			1,056,386.72	1,154,915.72	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	1,056,386.72	1,154,915.72	9.3%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

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	4,252.00	3,500.00	-17.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,252.00	3,500.00	-17.7%
TOTAL, REVENUES			4,252.00	3,500.00	-17.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	128,282.00	128,282.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			128,282.00	128,282.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	30,999.00	33,253.00	7.3%
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			30,999.00	33,253.00	7.3%
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 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)			97,283.00	95,029.00	-2.3%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,252.00	3,500.00	-17.7%
5) TOTAL, REVENUES			4,252.00	3,500.00	-17.7%
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	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)			4,252.00	3,500.00	-17.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	128,282.00	128,282.00	0.0%
b) Transfers Out		7600-7629	30,999.00	33,253.00	7.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,283.00	95,029.00	-2.3%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,535.00	98,529.00	-3.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	954,851.72	1,056,386.72	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			954,851.72	1,056,386.72	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			954,851.72	1,056,386.72	10.6%
2) Ending Balance, June 30 (E + F1e)			1,056,386.72	1,154,915.72	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	1,056,386.72	1,154,915.72	9.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	693,204.00	373,990.00	-46.0%
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			693,204.00	373,990.00	-46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(692,704.00)	(373,490.00)	-46.1%
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)			(692,704.00)	(373,490.00)	-46.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,194.19	373,490.19	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,194.19	373,490.19	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,194.19	373,490.19	-65.0%
2) Ending Balance, June 30 (E + F1e)			373,490.19	0.19	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	373,490.19	0.19	-100.0%
Prop M Modernizations	0000	9780		0.19	
Prop M Modernization	0000	9780	373,490.19		
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%

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	690,632.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,572.00	373,990.00	14440.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			693,204.00	373,990.00	-46.0%
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			693,204.00	373,990.00	-46.0%

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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
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		693,204.00	373,990.00	-46.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			693,204.00	373,990.00	-46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(692,704.00)	(373,490.00)	-46.1%
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)			(692,704.00)	(373,490.00)	-46.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,194.19	373,490.19	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,194.19	373,490.19	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,194.19	373,490.19	-65.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	373,490.19	0.19	-100.0%
Prop M Modernizations	0000	9780		0.19	
Prop M Modernization	0000	9780	373,490.19		
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
	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	65,498.00	67,588.00	3.2%
5) TOTAL, REVENUES			65,498.00	67,588.00	3.2%
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	10,881.00	1,980.00	-81.8%
6) Capital Outlay		6000-6999	346,505.00	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			357,386.00	1,980.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(291,888.00)	65,608.00	-122.5%
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)			(291,888.00)	65,608.00	-122.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	748,597.63	456,709.63	-39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			748,597.63	456,709.63	-39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			748,597.63	456,709.63	-39.0%
2) Ending Balance, June 30 (E + F1e)			456,709.63	522,317.63	14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	456,709.63	522,317.63	14.4%
Capital Facilities	0000	9780		522,317.63	
Capital Facilities	0000	9780	456,709.63		
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assels		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

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	2,868.00	1,588.00	-44.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	62,310.00	66,000.00	5.9%
Other Local Revenue					
All Other Local Revenue		8699	320.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,498.00	67,588.00	3.2%
TOTAL, REVENUES			65,498.00	67,588.00	3.2%

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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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	1,650.00	1,980.00	20.0%
Professional/Consulting Services and Operating Expenditures		5800	9,231.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,881.00	1,980.00	-81.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	327,612.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	18,893.00	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			346,505.00	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					
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			357,386.00	1,980.00	-99.4%

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%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,498.00	67,588.00	3.2%
5) TOTAL, REVENUES			65,498.00	67,588.00	3.2%
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		3,500.00	1,980.00	-43.4%
8) Plant Services	8000-8999		353,886.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			357,386.00	1,980.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(291,888.00)	65,608.00	-122.5%
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%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(291,888.00)	65,608.00	-122.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	748,597.63	456,709.63	-39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			748,597.63	456,709.63	-39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			748,597.63	456,709.63	-39.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	456,709.63	522,317.63	14.4%
Capital Facilities	0000	9780		522,317.63	
Capital Facilities	0000	9780	456,709.63		
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
	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	4,593.00	625.00	-86.4%
5) TOTAL, REVENUES			4,593.00	625.00	-86.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			4,593.00	625.00	-86.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,564.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(399,564.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(394,971.00)	625.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	424,253.90	29,282.90	-93.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			424,253.90	29,282.90	-93.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			424,253.90	29,282.90	-93.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,282.90	29,907.90	2.1%
Excess Funds	0000	9780		29,907.90	
Excess Funds	0000	9780	29,282.90		
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,593.00	625.00	-86.4%
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			4,593.00	625.00	-86.4%
TOTAL, REVENUES			4,593.00	625.00	-86.4%

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					
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	399,564.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			399,564.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(399,564.00)	0.00	-100.0%

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	4,593.00	625.00	-86.4%
5) TOTAL, REVENUES			4,593.00	625.00	-86.4%
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		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)			4,593.00	625.00	-86.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,564.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(399,564.00)	0.00	-100.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(394,971.00)	625.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	424,253.90	29,282.90	-93.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			424,253.90	29,282.90	-93.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			424,253.90	29,282.90	-93.1%
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	29,282.90	29,907.90	2.1%
Excess Funds	0000	9780		29,907.90	
Excess Funds	0000	9780	29,282.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	2,688,294.00	2,688,294.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,688,294.00	2,688,294.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,688,294.00	2,688,294.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,688,294.00	2,688,294.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,688,294.00	2,688,294.00	0.0%
Debt Service GO Bonds	0000	9780		2,688,294.00	
Debt Service GO Bonds	0000	9780	2,688,294.00		
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

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

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

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (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)			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%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,688,294.00	2,688,294.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,688,294.00	2,688,294.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,688,294.00	2,688,294.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,688,294.00	2,688,294.00	0.0%
Debt Service GO Bonds	0000	9780		2,688,294.00	
Debt Service GO Bonds	0000	9780	2,688,294.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Estimated Actuals</u>	<u>2013-14 Budget</u>
	Total, Restricted Balance	<u>0.00</u>	<u>0.00</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	3,400,544.00	3,455,348.00	1.6%
5) TOTAL, REVENUES			3,400,544.00	3,455,348.00	1.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	201,082.00	207,262.00	3.1%
2) Classified Salaries		2000-2999	2,045,293.00	2,069,613.00	1.2%
3) Employee Benefits		3000-3999	650,870.00	649,284.00	-0.2%
4) Books and Supplies		4000-4999	68,179.00	49,250.00	-27.8%
5) Services and Other Operating Expenses		5000-5999	728,762.00	651,011.00	-10.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,694,186.00	3,626,420.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(293,642.00)	(171,072.00)	-41.7%
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 NET POSITION (C + D4)			(293,642.00)	(171,072.00)	-41.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	468,809.48	175,167.48	-62.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			468,809.48	175,167.48	-62.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			468,809.48	175,167.48	-62.6%
2) Ending Net Position, June 30 (E + F1e)			175,167.48	4,095.48	-97.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	175,167.48	4,095.48	-97.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,390.00	1,801.00	-59.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,392,092.00	3,453,547.00	1.8%
Other Local Revenue					
All Other Local Revenue		8699	4,062.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,400,544.00	3,455,348.00	1.6%
TOTAL, REVENUES			3,400,544.00	3,455,348.00	1.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	67,630.00	68,234.00	0.9%
Certificated Pupil Support Salaries		1200	1,524.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	131,928.00	139,028.00	5.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			201,082.00	207,262.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	85,662.00	89,922.00	5.0%
Classified Support Salaries		2200	3,234.00	1,410.00	-56.4%
Classified Supervisors' and Administrators' Salaries		2300	161,626.00	169,665.00	5.0%
Clerical, Technical and Office Salaries		2400	254,895.00	258,100.00	1.3%
Other Classified Salaries		2900	1,539,876.00	1,550,516.00	0.7%
TOTAL, CLASSIFIED SALARIES			2,045,293.00	2,069,613.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,577.00	17,584.00	6.1%
PERS		3201-3202	180,574.00	219,807.00	21.7%
OASDI/Medicare/Alternative		3301-3302	148,141.00	105,470.00	-28.8%
Health and Welfare Benefits		3401-3402	150,329.00	160,953.00	7.1%
Unemployment Insurance		3501-3502	23,815.00	1,157.00	-95.1%
Workers' Compensation		3601-3602	45,038.00	58,080.00	29.0%
OPEB, Allocated		3701-3702	18,668.00	19,004.00	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	30,485.00	30,758.00	0.9%
Other Employee Benefits		3901-3902	37,243.00	36,471.00	-2.1%
TOTAL, EMPLOYEE BENEFITS			650,870.00	649,284.00	-0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	65,324.00	46,450.00	-28.9%
Noncapitalized Equipment		4400	2,855.00	2,800.00	-1.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			68,179.00	49,250.00	-27.8%

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	6,855.00	6,826.00	-0.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	9,295.00	9,978.00	7.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,127.00	4,927.00	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	616,767.00	558,682.00	-9.4%
Professional/Consulting Services and Operating Expenditures		5800	88,979.00	69,360.00	-22.0%
Communications		5900	1,739.00	1,238.00	-28.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			728,762.00	651,011.00	-10.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,694,186.00	3,626,420.00	-1.8%

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	3,400,544.00	3,455,348.00	1.6%
5) TOTAL, REVENUES			3,400,544.00	3,455,348.00	1.6%
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		3,694,186.00	3,626,420.00	-1.8%
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			3,694,186.00	3,626,420.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(293,642.00)	(171,072.00)	-41.7%
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 NET POSITION (C + D4)			(293,642.00)	(171,072.00)	-41.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	468,809.48	175,167.48	-62.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			468,809.48	175,167.48	-62.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			468,809.48	175,167.48	-62.6%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	175,167.48	4,095.48	-97.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

SACS Form A ~ Average Daily Attendance

SACS Form CC ~ Workers Compensation Certificate

SACS Form CEA/CEB ~ Current Expense Formula

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			11,560.80	11,050.12	11,050.12	11,156.64
a. Kindergarten	1,329.10	1,329.10				
b. Grades One through Three	3,890.08	3,890.08				
c. Grades Four through Six	3,569.19	3,569.19				
d. Grades Seven and Eight	2,347.68	2,347.68				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.13	2.13				
g. Community Day School	18.46	18.46				
2. Special Education						
a. Special Day Class	329.72	329.72	329.72	300.87	300.87	329.72
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	21.75	21.75	21.05	20.00	20.00	21.75
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.81	2.81	3.50	2.00	2.00	2.81
3. TOTAL, ELEMENTARY	11,510.92	11,510.92	11,915.07	11,372.99	11,372.99	11,510.92
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	2.25	2.25	2.25	2.00	2.00	2.25
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	2.25	2.25	2.25	2.00	2.00	2.25
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,513.17	11,513.17	11,917.32	11,374.99	11,374.99	11,513.17
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)	11,513.17	11,513.17	11,917.32	11,374.99	11,374.99	11,513.17
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

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:	\$ <u>0.00</u>

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

District funds are pooled with other member District's and the reserve balances are determined by an independent actuary

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 18, 2013

For additional information on this certification, please contact:

Name: Robyn Adams

Title: Director of Fiscal Services

Telephone: 619-668-5700 ext 6430

E-mail: robyn.adams@lmsvsd.k12.ca.us

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	47,258,202.00	301	75,441.00	303	47,182,761.00	305	0.00		307	47,182,761.00	309
2000 - Classified Salaries	15,398,746.00	311	712,221.00	313	14,686,525.00	315	1,995,268.00		317	12,691,257.00	319
3000 - Employee Benefits (Excluding 3800)	18,660,640.00	321	1,282,292.00	323	17,378,348.00	325	906,765.00		327	16,471,583.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,502,880.00	331	379,061.00	333	5,123,819.00	335	1,068,039.00		337	4,055,780.00	339
5000 - Services... & 7300 - Indirect Costs	6,845,415.00	341	130,037.00	343	6,715,378.00	345	1,375,646.00		347	5,339,732.00	349
TOTAL					91,086,831.00	365			TOTAL	85,741,113.00	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			52,007,933.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.66%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.66%
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).	85,741,113.00
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	47,647,472.00	301	78,121.00	303	47,569,351.00	305	0.00		307	47,569,351.00	309
2000 - Classified Salaries	15,395,407.00	311	753,749.00	313	14,641,658.00	315	1,878,293.00		317	12,763,365.00	319
3000 - Employee Benefits (Excluding 3800)	18,766,809.00	321	1,235,120.00	323	17,531,689.00	325	900,363.00		327	16,631,326.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,180,000.00	331	92,176.00	333	4,087,824.00	335	1,132,912.00		337	2,954,912.00	339
5000 - Services. . . & 7300 - Indirect Costs	6,317,256.00	341	41,535.00	343	6,275,721.00	345	1,124,303.00		347	5,151,418.00	349
TOTAL					90,106,243.00	365			TOTAL	85,070,372.00	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	375
2. Salaries of Instructional Aides Per EC 41011.....	2100	380
3. STRS.....	3101 & 3102	382
4. PERS.....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	385
7. Unemployment Insurance.....	3501 & 3502	390
8. Workers' Compensation Insurance.....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	
10. Other Benefits (EC 22310).....	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		52,973,198.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		62.27%
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).....	60.00%
2. Percentage spent by this district (Part II, Line 15).....	62.27%
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).....	85,070,372.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

SDCOE Form MYP ~ General Fund Multi-Year Assumptions and Projection

SACS Form MYP ~ General Fund Multi-Year Projection

SDCOE Revenue Limit Assumptions & Multi-Year Revenue Limit Projection ~ 2012-13 through 2015-16

SACS Form RL ~ Revenue Limit Summary 2012-13 & 2013-14

SACS Form 01CS ~ Criteria & Standards Review

Multi-Year Projection Assumptions Sheet
Adopted Budget 2013-14

La Mesa-Spring Valley Elementary

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE	FY 2013-14	FY 2014-15	FY 2015-16
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
Statutory COLA - (SSC Dartboard)		1.57%	1.80%	2.20%
Funded COLA - (Revenue Limit)		1.57%	1.80%	2.20%
Funded COLA - (Categorical)		0.00%	0.00%	0.00%
Revenue Limit Deficit - (SSC Dartboard & SDCOE Est)		22.272%	22.272%	22.272%
California Consumer Price Index - (SSC Dartboard)		2.20%	2.30%	2.50%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$124	\$124	\$124
	Restricted	\$30	\$30	\$30
Current Interest Rate - (SD County Treasurer's Office)		0.50%	0.50%	0.50%
Property Taxes (% increase)	(District Input)	0.00%	0.00%	0.00%
Projected Budget Reduction	Unrestricted		8,455,000.00	10,025,000.00
	Restricted			
Total Revenue Limit (Data ID 0088) **	(District Input)		\$ 58,795,968	\$ 60,018,667
Education Protection Account State Aid		16.40%	16.40%	16.40%
Average Daily Attendance (ADA) Projections	(District Input)	11,374.99	11,374.99	11,374.99
	% Change		0.00%	0.00%
Salary Step & Column Percent Increases:				
Teachers	1100	2.00%	2.00%	2.00%
Certificated Pupil Support	1200	2.00%	2.00%	2.00%
Certificated Supervisor & Admin	1300	2.00%	1.00%	1.00%
Other Certificated	1900	0.00%	0.00%	0.00%
Instructional Aides	2100	2.00%	2.00%	2.00%
Classified Support	2200	2.00%	2.00%	2.00%
Classified Supervisor & Admin	2300	2.00%	1.00%	1.00%
Clerical, Technical, & Office Staff	2400	2.00%	2.00%	2.00%
Other Classified	2900	0.00%	0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)	0.00%	0.00%	0.00%
Certificated Increases	(District Input)	0.00%	0.00%	0.00%
Classified Increases	(District Input)	0.00%	0.00%	0.00%
Benefits:				
STRS	3100-3102	8.25%	8.25%	8.25%
PERS	3200-3202	11.417%	11.417%	11.417%
OASDI/Medicare/Alternative	3300-3302	1.45%	1.45%	1.45%
Health & Welfare Increase (% increase)	3400-3402	15.00%	10.00%	10.00%
State Unemployment	3500-3502	0.05%	0.05%	0.05%
Workers' Comp (% increase)	3600-3602	0.43%	0.43%	0.43%
OPEB Allocated Costs (% increase)	*3711-3712	10.00%	10.00%	10.00%
OPEB Active Employee Costs (% increase)	3751-3752	10.00%	10.00%	10.00%
PERS Reduction	3801-3802	1.603%	1.603%	1.603%
Other Employee Benefits (include early retirement incentive)	3900-3902	(District Input)	0.00%	0.00%
		Unrestricted	Restricted	Combined
FY 2013-14 General Fund Beginning Balances (District Input)		\$ 8,436,116	\$ -	\$ 8,436,116
(+/-) Audit Adjustment (District Input)		\$ -	\$ -	\$ -
Net Beginning Balance		\$ 8,436,116	\$ -	\$ 8,436,116

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Roll up to 3701 and 3702

** Deficited RL adjusted by unemployment & PERS

Multi-Year Projections Summary Report
La Mesa-Spring Valley Elementary Adopted Budget 2013-14

DESCRIPTION	OBJECT CODE	FY 2013-14			FY 2014-15			FY 2015-16		
		Current (Base Year)			First Projected Year			Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. Beginning Balance as of July 1		\$8,436,116	\$0	\$8,436,116	\$3,008,746	\$0	\$3,008,746	\$2,868,975	\$0	\$2,868,975
B. Revenues										
1. Revenue Limit Sources	8010-8099	58,048,515	2,222,240	60,270,755	58,454,691	2,159,845	60,614,536	59,717,951	2,198,713	61,916,664
2. Federal Revenues	8100-8299	189,431	5,623,717	5,813,148	189,431	5,623,717	5,813,148	189,431	5,623,717	5,813,148
3. Other State Revenues	8300-8599	10,429,872	4,830,409	15,260,281	10,412,738	4,826,264	15,239,001	10,412,738	3,826,264	14,239,001
4. Other Local Revenues	8600-8799	262,282	7,005,204	7,267,486	266,336	7,107,236	7,373,573	270,844	7,234,187	7,505,031
5. Total Revenues		68,930,100	19,681,570	88,611,670	69,323,196	19,717,062	89,040,258	70,590,964	18,882,881	89,473,845
Beginning Balance & Revenue (A+B5)		\$77,366,216	\$19,681,570	\$97,047,786	\$72,331,942	\$19,717,062	\$92,049,004	\$73,459,939	\$18,882,881	\$92,342,820
C. Expenditures										
1. Certificated Salaries	1000-1999	38,175,741	9,471,731	47,647,472	38,902,986	9,649,797	48,552,783	39,644,457	9,831,408	49,475,865
2. Classified Salaries	2000-2999	8,403,595	6,991,812	15,395,407	9,050,293	7,111,529	16,161,822	9,209,860	7,233,608	16,443,468
3. Employee Benefits	3000-3999	13,135,326	5,742,499	18,877,825	13,948,108	6,050,726	19,998,834	14,727,595	6,384,955	21,112,551
4. Books & Supplies	4000-4999	1,303,518	2,720,982	4,024,500	1,333,499	2,783,565	4,117,064	1,366,836	2,853,154	4,219,990
5. Services, Other Operating Exp	5000-5999	4,035,556	2,526,973	6,562,529	4,691,083	2,580,061	7,271,144	5,052,786	2,639,092	7,691,878
6. Capital Outlay	6000-6999	305,500	1,030,000	1,335,500	312,527	1,030,690	1,343,217	320,340	31,457	351,797
7. Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8. Debt Service	7400-7499	32,898	313,153	346,051	32,898	313,153	346,051	32,898	313,153	346,051
9. Direct Support/Indirect Costs	7300-7399	(442,836)	197,563	(245,273)	(453,021)	202,107	(250,914)	(464,347)	207,160	(257,187)
10. CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11. Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12. Total Expenditures:		\$64,949,298	\$28,994,713	\$93,944,011	\$59,363,372	\$29,721,628	\$89,085,000	\$59,865,426	\$29,493,987	\$89,359,413
D. Interfund Xfers/Other Sources										
1. Transfers In	8910-8929	33,253	0	33,253	33,253	0	33,253	33,253	0	33,253
2. Transfers Out	7610-7629	128,282	0	128,282	128,282	0	128,282	128,282	0	128,282
3. Sources	8930-8979	0	0	0	0	0	0	0	0	0
4. Uses	7630-7699	0	0	0	0	0	0	0	0	0
5. Contributions	8980-8999	(9,313,143)	9,313,143	0	(10,004,566)	10,004,566	0	(10,611,106)	10,611,106	0
E. Net Increase (Decrease) in Fund Balance		(\$5,427,370)	\$0	(\$5,427,370)	(\$139,771)	\$0	(\$139,771)	\$19,403	\$0	\$19,403
F. Ending Balance		\$3,008,746	\$0	\$3,008,746	\$2,868,975	\$0	\$2,868,975	\$2,868,975	\$0	\$2,868,975
1. Revolving Cash	9711	43,650	0	43,650	43,650	0	43,650	43,650	0	43,650
2. Other Reserves	97xx	145,642	0	145,642	145,642	0	145,642	145,642	0	145,642
3. Restricted	9740	0	0	0	0	0	0	0	0	0
4. Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5. Other Commitments	9760	0	0	0	0	0	0	0	0	0
6. Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7. Reserve for Economic Uncertainties	9789	2,819,454	0	2,819,454	2,676,398	0	2,676,398	2,684,631	0	2,684,631
8. Unassigned/Unappropriated Amount	9790	0	0	0	3,284	0	3,284	14,455	0	14,455
G. Components of Ending Fund Balance Total		\$3,008,746	\$0	\$3,008,746	\$2,868,975	\$0	\$2,868,975	\$2,868,975	\$0	\$2,868,975
Reserve Percentage Level for this district:		3.00%	3% Calculated Reserve, or \$50,000 (whichever of the two)							
FY 2013-14 ADA Input Sheet (District):		11,374.99	Total Reserve		\$2,819,454	3% Calculated Difference*		\$0		
			FY 2014-15 Proj		\$2,676,398	FY 2014-15 Proj		\$2,676,398		
			FY 2015-16 Proj		\$2,684,631	FY 2015-16 Proj		\$2,684,631		
FY 2014-15 Unappropriated Amount is:		Positive								
FY 2015-16 Unappropriated Amount is:		Positive								
*NOTE: Negative number means reserve % not met compares amount in 9770 only.										
**NOTE: negative number means reserve % not met. Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive										

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 A1)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	58,048,515.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,523.05	1.81%	6,641.05	2.21%	6,788.05
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		8.75	1.83%	8.91	2.24%	9.11
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		11,513.17	-1.20%	11,374.99	0.00%	11,374.99
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		75,201,723.81	0.59%	75,643,228.50	2.21%	77,317,627.03
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)		75,201,723.81	0.59%	75,643,228.50	2.21%	77,317,627.03
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		58,452,795.88	0.59%	58,795,968.65	2.21%	60,097,445.14
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,817,966.00)	-3.43%	(1,755,571.00)	2.21%	(1,794,439.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		1,413,685.00	0.04%	1,414,294.00	0.05%	1,414,945.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		58,048,514.88	0.70%	58,454,691.65	2.16%	59,717,951.14
2. Federal Revenues	8100-8299	189,431.00	0.00%	189,431.00	0.00%	189,431.00
3. Other State Revenues	8300-8599	10,429,872.00	-0.16%	10,412,738.00	0.00%	10,412,738.00
4. Other Local Revenues	8600-8799	262,282.00	1.55%	266,336.00	1.69%	270,844.00
5. Other Financing Sources						
a. Transfers In	8900-8929	33,253.00	0.00%	33,253.00	0.00%	33,253.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,313,143.00)	7.42%	(10,004,566.00)	6.06%	(10,611,106.00)
6. Total (Sum lines A1l thru A5)		59,650,209.88	-0.50%	59,351,883.65	1.11%	60,013,111.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,175,741.00		38,902,986.00
b. Step & Column Adjustment				727,245.00		741,471.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,175,741.00	1.90%	38,902,986.00	1.91%	39,644,457.00
2. Classified Salaries						
a. Base Salaries				8,403,595.00		9,050,293.00
b. Step & Column Adjustment				646,698.00		159,567.00
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	8,403,595.00	7.70%	9,050,293.00	1.76%	9,209,860.00
3. Employee Benefits	3000-3999	13,135,326.00	6.19%	13,948,108.00	5.59%	14,727,595.00
4. Books and Supplies	4000-4999	1,303,518.00	2.30%	1,333,499.00	2.50%	1,366,836.00
5. Services and Other Operating Expenditures	5000-5999	4,035,556.00	16.24%	4,691,083.00	7.71%	5,052,786.00
6. Capital Outlay	6000-6999	305,500.00	2.30%	312,527.00	2.50%	320,340.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,898.00	0.00%	32,898.00	0.00%	32,898.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(442,836.00)	2.30%	(453,021.00)	2.50%	(464,347.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(8,450,000.00)		(10,100,000.00)
11. Total (Sum lines B1 thru B10)		65,077,580.00	-8.58%	59,496,655.00	0.71%	59,918,707.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,427,370.12)		(144,771.35)		94,404.14
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,436,115.77		3,008,745.65		2,863,974.30
2. Ending Fund Balance (Sum lines C and D1)		3,008,745.65		2,863,974.30		2,958,378.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	189,292.00		189,292.00		189,292.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,819,453.77		2,646,548.00		2,682,381.00
2. Unassigned/Unappropriated	9790	0.00		28,134.30		86,705.44
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,008,745.77		2,863,974.30		2,958,378.44

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	2,819,453.77		2,646,548.00		2,682,381.00
c. Unassigned/Unappropriated	9790	0.00		28,134.30		86,705.44
(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	1,154,915.72		1,283,197.72		1,411,479.72
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,974,369.49		3,957,880.02		4,180,566.16

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.

The San Diego County Office budget guidance is requiring districts who have to make cuts in 2014-15 and 2015-16 to pass a resolution stating the the district will submit a detailed plan of budget reduction and a timeline for implementation with the 2013-14 first interim report. The resolution will be a supplemental document to the adopted budget

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	2,222,240.00	-2.81%	2,159,845.00	1.80%	2,198,713.00
2. Federal Revenues	8100-8299	5,623,717.00	0.00%	5,623,717.00	0.00%	5,623,717.00
3. Other State Revenues	8300-8599	4,830,409.00	-20.79%	3,826,264.00	0.00%	3,826,264.00
4. Other Local Revenues	8600-8799	7,005,204.00	1.46%	7,107,236.00	1.79%	7,234,187.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,313,143.00	7.42%	10,004,566.00	6.06%	10,611,106.00
6. Total (Sum lines A1 thru A5)		28,994,713.00	-0.94%	28,721,628.00	2.69%	29,493,987.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,471,731.00		9,649,797.00
b. Step & Column Adjustment				178,066.00		181,611.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,471,731.00	1.88%	9,649,797.00	1.88%	9,831,408.00
2. Classified Salaries						
a. Base Salaries				6,991,812.00		7,111,529.00
b. Step & Column Adjustment				119,717.00		122,079.00
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	6,991,812.00	1.71%	7,111,529.00	1.72%	7,233,608.00
3. Employee Benefits	3000-3999	5,742,499.00	5.37%	6,050,726.00	5.52%	6,384,955.00
4. Books and Supplies	4000-4999	2,720,982.00	2.30%	2,783,565.00	2.50%	2,853,154.00
5. Services and Other Operating Expenditures	5000-5999	2,526,973.00	2.10%	2,580,061.00	2.29%	2,639,092.00
6. Capital Outlay	6000-6999	1,030,000.00	-97.02%	30,690.00	2.50%	31,457.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	313,153.00	0.00%	313,153.00	0.00%	313,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	197,563.00	2.30%	202,107.00	2.50%	207,160.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,994,713.00	-0.94%	28,721,628.00	2.69%	29,493,987.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(0.63)		(0.63)		(0.63)
2. Ending Fund Balance (Sum lines C and D1)		(0.63)		(0.63)		(0.63)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.90		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.53)		(0.63)		(0.63)
f. Total Components of Ending Fund Balance		(0.63)		(0.63)		(0.63)
(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.						
The SDCOE budget system does not allow for less than \$1 in budget revisions.						

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	60,270,755.00	0.57%	60,614,536.65	2.15%	61,916,664.14
2. Federal Revenues	8100-8299	5,813,148.00	0.00%	5,813,148.00	0.00%	5,813,148.00
3. Other State Revenues	8300-8599	15,260,281.00	-6.69%	14,239,002.00	0.00%	14,239,002.00
4. Other Local Revenues	8600-8799	7,267,486.00	1.46%	7,373,572.00	1.78%	7,505,031.00
5. Other Financing Sources						
a. Transfers In	8900-8929	33,253.00	0.00%	33,253.00	0.00%	33,253.00
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)		88,644,922.88	-0.64%	88,073,511.65	1.63%	89,507,098.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,647,472.00		48,552,783.00
b. Step & Column Adjustment				905,311.00		923,082.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,647,472.00	1.90%	48,552,783.00	1.90%	49,475,865.00
2. Classified Salaries						
a. Base Salaries				15,395,407.00		16,161,822.00
b. Step & Column Adjustment				766,415.00		281,646.00
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	15,395,407.00	4.98%	16,161,822.00	1.74%	16,443,468.00
3. Employee Benefits	3000-3999	18,877,825.00	5.94%	19,998,834.00	5.57%	21,112,550.00
4. Books and Supplies	4000-4999	4,024,500.00	2.30%	4,117,064.00	2.50%	4,219,990.00
5. Services and Other Operating Expenditures	5000-5999	6,562,529.00	10.80%	7,271,144.00	5.79%	7,691,878.00
6. Capital Outlay	6000-6999	1,335,500.00	-74.30%	343,217.00	2.50%	351,797.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	346,051.00	0.00%	346,051.00	0.00%	346,051.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,273.00)	2.30%	(250,914.00)	2.50%	(257,187.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	128,282.00	0.00%	128,282.00	0.00%	128,282.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(8,450,000.00)		(10,100,000.00)
11. Total (Sum lines B1 thru B10)		94,072,293.00	-6.22%	88,218,283.00	1.35%	89,412,694.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,427,370.12)		(144,771.35)		94,404.14
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,436,115.14		3,008,745.02		2,863,973.67
2. Ending Fund Balance (Sum lines C and D1)		3,008,745.02		2,863,973.67		2,958,377.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	189,292.00		189,292.00		189,292.00
b. Restricted	9740	0.90		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,819,453.77		2,646,548.00		2,682,381.00
2. Unassigned/Unappropriated	9790	(1.53)		28,133.67		86,704.81
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,008,745.14		2,863,973.67		2,958,377.81

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	2,819,453.77		2,646,548.00		2,682,381.00
c. Unassigned/Unappropriated	9790	0.00		28,134.30		86,705.44
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.53)		(0.63)		(0.63)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,154,915.72		1,283,197.72		1,411,479.72
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,974,367.96		3,957,879.39		4,180,565.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.22%		4.49%		4.68%
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)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		11,372.99		11,372.99		11,372.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		94,072,293.00		88,218,283.00		89,412,694.00
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)		94,072,293.00		88,218,283.00		89,412,694.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,822,168.79		2,646,548.49		2,682,380.82
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)		2,822,168.79		2,646,548.49		2,682,380.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Revenue Limit Assumptions

District Name: La Mesa-Spring Valley
 District Type: Elementary
 Reporting Period: 3rd Interim (End of Year Projection)

	2012-13	2013-14	2014-15	2015-16
COLA	3.24%	1.565%	1.80%	2.20%
Elementary COLA	202	101	118	147
High School COLA	243	121	142	176
Unified COLA	212	106	123	153
Revenue Limit Deficit	0.77728	0.77728	0.77728	0.77728
Categorical COLA	0.0%	1.6%	1.8%	2.2%
1981-82 PERS Rate	0.13020	0.13020	0.13020	0.13020
PERS Rate	0.11417	0.11417	0.11417	0.11417
PERS Restoration Rate	0.3861929645	0.36800	0.36800	0.36800
PERS School Safety Rate	0.42343	0.41729	0.41729	0.41729
PERS Rate Safety Restoration	0.00000	0.00000	0.00000	0.00000
CPI	2.30%	2.20%	2.30%	2.50%
SUI Rate	1.10%	0.05%	0.05%	0.05%
Apprentice Rate	5.04	5.04	5.04	5.04
Apprentice Rate for Excess (Annual Only)	0.00	0.00	0.00	0.00
Community Day School Expelled Funding Rate	2,742.75	2,742.75	2,742.75	2,742.75
Community Day School Amount per Day of Operation	656.83	667.11	679.12	694.06
Community Day School Adjustment Factor	0.80119	0.80119	0.80119	0.80119
EPA Offset				
Education Code Section 14041(a)(9)(A) Reduction	20.0000%	16.4000%	16.4000%	16.4000%
Basic Aid Reduction Fair Share	9.57%	8.92%	8.92%	8.92%

Code Definitions

- A: Assumption
- C: Calculated
- I: Input Required
- NA: Not Applicable
- S: Supplemental Schedule Required

School District Revenue Limit

La Mesa-Spring Valley
3rd Interim (End of Year Projection)

	Code	2012-13 Projection	2013-14 Projection	2014-15 Projection	2015-16 Projection
Prior Year Base Revenue Limit (Before AB 851 Add-on)	I/C	\$ 6,220.05	\$ 6,422.05	\$ 6,523.05	\$ 6,641.05
COLA:					
2012-13 2013-14 2014-15 2015-16					
Elementary: \$202 \$101 \$118 147					
High: \$243 \$121 \$142 176					
Unified: \$212 \$106 \$123 153					
Base Revenue Limit (Excluding Add-ons)	C	\$ 202	\$ 101	\$ 118	\$ 147
Add-on per ADA for Meals, BTS and Adjustments (AB 851) (Adjusted by the COLA)	C	\$ 6,422.05	\$ 6,523.05	\$ 6,641.05	\$ 6,788.05
Revenue Limit ADA (School District ADA Line C-1)	A-1	\$ 024	\$ 024	\$ 024	\$ 024
	A-2	\$ 8.62	\$ 8.75	\$ 8.91	\$ 9.11
	A-3	\$ 11,917.32	\$ 11,513.17	\$ 11,374.99	\$ 11,374.99
Total Revenue Limit					
Total Base Revenue Limit (A-1 * A-3)	C	\$ 76,533,625	\$ 75,100,984	\$ 75,541,877	\$ 77,214,001
Add-on for Meals, BTS and Adjustments (AB 851) (A-2 * A-3)	C	\$ 102,727	\$ 100,740	\$ 101,351	\$ 103,626
Allowance for Necessary Small School (Small Schools Line D-3)	S	\$ 0	\$ 0	\$ 0	\$ 0
Total Base Revenue Limit with Add-on for Meals, BTS, and Adjustments (AB 851) and Necessary Small School Allowance (B-1 + B-2 + B-3)	C	\$ 76,636,352	\$ 75,201,724	\$ 75,643,228	\$ 77,317,627
Special Revenue Limit Adjustments	NA	\$ 0	\$ 274	\$ 0	\$ 0
Miscellaneous Revenue Limit Adjustments	NA	\$ 0	\$ 276	\$ 0	\$ 0
All Charter District Revenue Limit Adjustment	NA	\$ 0	\$ 217	\$ 0	\$ 0
Class Size Penalties Adjustment	I	\$ 173	\$ 173	\$ 173	\$ 173
Center for Advance Research and Technology (CART) Adjustment	NA	\$ 0	\$ 659	\$ 0	\$ 0
Revenue Limit subject to the Deficits (Sum of B-4 through B-6 - B-7 - B-8 + B-9)	C	\$ 76,636,352	\$ 75,201,724	\$ 75,643,228	\$ 77,317,627
Deficit Factor	A	\$ 0.77728	\$ 0.77728	\$ 0.77728	\$ 0.77728
Total Deficit Revenue Limit (C-1 * C-2)	C	\$ 59,567,904	\$ 58,452,796	\$ 58,795,968	\$ 60,097,445
Unemployment Insurance Revenue (Unemployment Insurance Line A-3)	S	\$ 745,122	\$ 060	\$ 24,636	\$ 26,341
Longer Day/Year Penalty	I	\$ 287	\$ 287	\$ 287	\$ 287
Excess ROC/IP Reserves Adjustment	NA	\$ 0	\$ 288	\$ 0	\$ 0
PERS Adjustment (PERS Line A-12)	S	\$ 163,758	\$ 172,370	\$ 176,386	\$ 180,831
San Francisco Unified School District PERS Adjustment	NA	\$ 0	\$ 654	\$ 0	\$ 0
PERS Safety Adjustment	D-6	\$ 0	\$ 205	\$ 0	\$ 0
Total Revenue Limit (Sum of C-3 + D-1 - D-2 - D-3 - D-4 + D-5 + D-6)	C	\$ 60,149,268	\$ 58,305,062	\$ 58,645,025	\$ 59,942,935
Local Revenue (Local Revenue Line C-1)	S	\$ 22,026,349	\$ 22,026,349	\$ 22,005,152	\$ 22,005,152
Charter School General Purpose Block Grant Offset (Unified District Post 7/1/05 Conversion Charter Schools Only)	I	\$ 293	\$ 293	\$ 293	\$ 293
Total State Aid (Includes County Office Funds to be Transferred) ((E-1 - E-2 - E-3); if < 0, E-4 = 0)	C	\$ 38,122,919	\$ 36,278,713	\$ 36,639,873	\$ 37,937,783
Excess Tax Amount ((E-1 - E-2 - E-3); if > 0, F-1 = 0)	C	\$ 0.00	\$ 545	\$ 0.00	\$ 0.00
County Transfer and Basic Aid					
Total COE Transfer (County Transfer Line E-1)	S	\$ -10,782	\$ -10,951	\$ -11,149	\$ -11,396
Basic Aid District of Choice	S	\$ 0	\$ 0	\$ 0	\$ 0
Basic Aid Charter Adjustment	S	\$ 0	\$ 0	\$ 0	\$ 0
Total State Aid Object 8011 (Line E-4 plus sum of Additional Items in Object 8011)	C	\$ 38,112,137	\$ 36,267,762	\$ 36,628,724	\$ 37,926,387
Additional Reductions					
EPA Offset					
Education Code Section 14041(a)(9)(A) Reduction (E-1 * Rate)	C	\$ -12,029,854	\$ -9,562,030	\$ -9,617,784	\$ -9,830,641
Basic Aid Reduction Fair Share	C	\$ 0	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Total State Aid - After Additional Reductions	C	\$ 26,082,283	\$ 28,105,732	\$ 28,410,940	\$ 29,495,746
Categorical					
Apprenticeship Funding (Apprentice Line A-9)	S	\$ 0	\$ 0	\$ 0	\$ 0
Community Day School Additional Funding (A-7)	S	\$ 22,910	\$ 23,228	\$ 23,599	\$ 24,061
Community Day School Additional Funding for Mandatory Expelled Pupils (C-1)	S	\$ 0	\$ 0	\$ 0	\$ 0
Core Academic Program Funding (Supplemental Instruction A-8)	S	\$ 167,094	\$ 168,886	\$ 170,980	\$ 173,584
Remedial Funding (Supplemental Instruction C-8)	S	\$ 106,053	\$ 107,291	\$ 108,737	\$ 110,536
Retained and Recommended for Retention Funding (Supplemental Instruction D-8)	S	\$ 161,721	\$ 163,609	\$ 165,814	\$ 168,557
Low STAR Score and At Risk of Retention Funding (Supplemental Instruction E-8)	S	\$ 0	\$ 0	\$ 0	\$ 0
Total Categorical		\$ 457,778	\$ 463,014	\$ 469,130	\$ 476,738

¹ AB 851 converts the funding for the Meals for Needy Pupils, Minimum Beginning Teacher Salary, and the Jack O'Connell Beginning Teacher Salary Incentive programs into an add-on to the base revenue limit. The AB851 Add-on is increased by COLA each year.

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	6,220.05	6,422.05
2. Inflation Increase	0041	202.00	101.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,422.05	6,523.05
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,422.05	6,523.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.62	8.75
c. Revenue Limit ADA	0033	11,917.32	11,513.17
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	76,636,352.20	75,201,723.81
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	76,636,352.20	75,201,723.81
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	59,567,903.84	58,452,795.88
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	745,122.00	24,636.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	163,758.00	172,370.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	581,364.00	(147,734.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,149,267.84	58,305,061.88

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	22,026,349.00	22,026,349.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,026,349.00	22,026,349.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	38,122,918.84	36,278,712.88
b. Less: Education Protection Account (Object 8012)	0736	12,029,854.00	9,562,030.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	26,093,064.84	26,716,682.88
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	10,782.00	10,951.00
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	---		1,400,000.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(10,782.00)	1,389,049.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	26,082,282.84	28,105,731.88
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	26,082,282.84	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	167,094.00	168,886.00
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	267,774.00	270,900.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	22,910.00	23,228.00

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)	12,052.59	12,050.28	0.0%	Met
Second Prior Year (2011-12)	11,874.36	11,911.40	N/A	Met
First Prior Year (2012-13)	11,906.14	11,917.32	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	11,513.17			

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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2010-11)		12,505	12,388	0.9%	Met
Second Prior Year (2011-12)		12,343	12,303	0.3%	Met
First Prior Year (2012-13)		12,209	12,070	1.1%	Not Met
Budget Year (2013-14)		12,087			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district re-organized the middle schools from a 6-8 configuration to a 7-8 configuration. This resulted in an unanticipated drop in our 7th grade. Our cohort survival rates for 7th grade historically exceed 100%. For 1213 the 7th grade enrollment was less than 100% of the 1112 6th grade enrollment. An adjustment to our projection method for this potential has been applied to 1314.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	11,874	12,388	95.9%
Second Prior Year (2011-12)	11,908	12,303	96.8%
First Prior Year (2012-13)	11,511	12,070	95.4%
		Historical Average Ratio:	96.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	11,373	12,087	94.1%	Met
1st Subsequent Year (2014-15)	11,373	12,087	94.1%	Met
2nd Subsequent Year (2015-16)	11,373	12,087	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

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)	2,799,300.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		4,624,018.00	3,878,567.72
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		1,767,071.39	0.00
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	(1.53)
f. Available Reserves (Lines 1a through 1e)	2,799,300.00	6,391,089.39	3,878,566.19
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	93,309,986.15	92,480,367.34	94,091,928.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	93,309,986.15	92,480,367.34	94,091,928.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	3.0%	6.9%	4.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	2.3%	1.4%

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)	4,630,442.11	61,710,155.56	N/A	Met
Second Prior Year (2011-12)	(975,780.43)	63,980,315.56	1.5%	Met
First Prior Year (2012-13)	(2,615,108.00)	64,234,077.00	4.1%	Not Met
Budget Year (2013-14) (Information only)	(5,427,370.00)	65,077,580.00		

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)

Deficit spending in 2012-13 is a result of declining enrollment as well as on-going and multiple Federal and State revenue reductions. Due to the uncertainty of the implementation of the Local Control Funding Formula the district is conservatively projecting revenues. If LCFF implementation is as proposed in Governors May Revise the district deficit will be less by approximately \$1.5M. Additionally historically the deficit at unaudited actuals is approximately \$750k to \$1M less than projected as the budget projects all funds are expended.

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)	6,422.05	6,523.05	6,641.05	6,788.05
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	4,991.73	5,070.24	5,161.96	5,276.22
d. Prior Year Funded BRL per ADA		4,991.73	5,070.24	5,161.96
e. Difference (Step 1c minus Step 1d)		78.51	91.72	114.26
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.57%	1.81%	2.21%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	11,917.32	11,513.17	11,374.99	11,374.99
b. Prior Year Revenue Limit (Funded) ADA		11,917.32	11,513.17	11,374.99
c. Difference (Step 2a minus Step 2b)		(404.15)	(138.18)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-3.39%	-1.20%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-1.82%	0.61%	2.21%
Revenue Limit Standard (Step 3, plus/minus 1%):		-2.82% to -.82%	-.39% to 1.61%	1.21% to 3.21%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	22,026,349.00	22,026,349.00		
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)	60,138,486.00	59,694,111.00	60,033,876.00	61,331,539.00
District's Projected Change in Revenue Limit:		-0.74%	0.57%	2.16%
Revenue Limit Standard:		-2.82% to -.82%	-.39% to 1.61%	1.21% to 3.21%
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)

The District has been declining in enrollment and the ADA loss from 1112 to 1213 is the primary reason for the decline in revenue limit funding beyond the standard

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	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2010-11)	56,609,813.07	61,613,814.91	91.9%	
Second Prior Year (2011-12)	58,124,735.42	63,852,033.56	91.0%	
First Prior Year (2012-13)	58,531,731.00	64,105,795.00	91.3%	
	Historical Average Ratio:		91.4%	

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

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		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)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
Budget Year (2013-14)	59,714,662.00	64,949,298.00	91.9%		Met
1st Subsequent Year (2014-15)	61,901,387.00	59,368,373.00	104.3%		Not Met
2nd Subsequent Year (2015-16)	63,581,912.00	59,790,425.00	106.3%		Not Met

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

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

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

Explanation:
(required if NOT met)

The multi-year projection has budget reductions built in to both 2014-15 and 2015-16. These reductions are not spread to the objects 1000-7499 the expenditure totals are reduced however the salary and benefit totals are not

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):	-1.82%	0.61%	2.21%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.82% to 8.18%	-9.39% to 10.61%	-7.79% to 12.21%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.82% to 3.18%	-4.39% to 5.61%	-2.79% to 7.21%

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)	6,765,299.00		
Budget Year (2013-14)	5,813,148.00	-14.07%	Yes
1st Subsequent Year (2014-15)	5,813,148.00	0.00%	No
2nd Subsequent Year (2015-16)	5,813,148.00	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2012-13 includes carryovers, unused grants and deferred revenue from the prior year. The budget year does not include any assumptions for carryover, unused or deferred revenue and only includes projections for 2013-14

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	14,407,479.00		
Budget Year (2013-14)	15,260,281.00	5.92%	Yes
1st Subsequent Year (2014-15)	14,239,002.00	-6.69%	Yes
2nd Subsequent Year (2015-16)	14,239,002.00	0.00%	No

Explanation:
(required if Yes)

The District is recognizing \$1M in Common Core revenue and expenditure in the budget year. This will be one time expenditures for a variety of items directly related to implementation of Common Core Standards.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	7,756,526.00		
Budget Year (2013-14)	7,267,486.00	-6.30%	No
1st Subsequent Year (2014-15)	7,373,572.00	1.46%	No
2nd Subsequent Year (2015-16)	7,505,031.00	1.78%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	5,348,245.00		
Budget Year (2013-14)	4,024,500.00	-24.75%	Yes
1st Subsequent Year (2014-15)	4,117,064.00	2.30%	No
2nd Subsequent Year (2015-16)	4,219,990.00	2.50%	No

Explanation:
(required if Yes)

2011-12 carryover and one time funds are included in these objects in 2012-13. The budget year projections do not include the assumption of any carryover funds

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

First Prior Year (2012-13)	7,075,126.00		
Budget Year (2013-14)	6,562,529.00	-7.25%	Yes
1st Subsequent Year (2014-15)	7,271,144.00	10.80%	Yes
2nd Subsequent Year (2015-16)	7,691,878.00	5.79%	No

Explanation:
(required if Yes)

One time expenditures for one time revenues are included in the 2012-13. 2013-14 does not include the assumption of any one-time funds

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)	28,929,304.00		
Budget Year (2013-14)	28,340,915.00	-2.03%	Met
1st Subsequent Year (2014-15)	27,425,722.00	-3.23%	Met
2nd Subsequent Year (2015-16)	27,557,181.00	0.48%	Met

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

First Prior Year (2012-13)	12,423,371.00		
Budget Year (2013-14)	10,587,029.00	-14.78%	Not Met
1st Subsequent Year (2014-15)	11,388,208.00	7.57%	Met
2nd Subsequent Year (2015-16)	11,911,868.00	4.60%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

1b. STANDARD 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)

2011-12 carryover and one time funds are included in these objects in 2012-13. The budget year projections do not include the assumption of any carryover funds

Explanation:

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

One time expenditures for one time revenues are included in the 2012-13. 2013-14 does not include the assumption of any one-time funds

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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	94,072,293.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	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	94,072,293.00	940,722.93	1,786,662.00	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)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	6,247,908.03	7,396,562.09	N/A	Met
Second Prior Year (2011-12)	10,307,497.09	12,027,004.20	N/A	Met
First Prior Year (2012-13)	9,119,992.20	11,051,223.77	N/A	Met
Budget Year (2013-14) (Information only)	8,436,115.77			

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):	11,373	11,373	11,373
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	94,072,293.00	88,218,283.00	89,412,694.00
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)	94,072,293.00	88,218,283.00	89,412,694.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,822,168.79	2,646,548.49	2,682,380.82
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,822,168.79	2,646,548.49	2,682,380.82

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,792,169.00	2,646,548.00	2,682,381.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	28,134.30	86,705.44
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)	(1.53)	(0.63)	(0.63)
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)	1,154,915.72	1,283,197.72	1,411,479.72
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)	3,947,083.19	3,957,879.39	4,180,565.53
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.20%	4.49%	4.68%
District's Reserve Standard (Section 10B, Line 7):	2,822,168.79	2,646,548.49	2,682,380.82
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(8,680,444.00)			
Budget Year (2013-14)	(9,313,143.00)	632,699.00	7.3%	Met
1st Subsequent Year (2014-15)	(10,004,566.00)	691,423.00	7.4%	Met
2nd Subsequent Year (2015-16)	(10,611,106.00)	606,540.00	6.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	431,063.00			
Budget Year (2013-14)	33,253.00	(397,810.00)	-92.3%	Not Met
1st Subsequent Year (2014-15)	33,253.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	33,253.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	128,282.00			
Budget Year (2013-14)	128,282.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	128,282.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	128,282.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The District previously reserved 5 years of Early Retirement Incentive payments in Fund 40 - Special Reserve. The last payment was made in 2012-13 from the general fund. The general fund was reimbursed for the annual payment from the special reserve fund and this transfer and reimbursement is no longer necessary in 2013-14.

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	5	General Fund 01-8000	General Fund 01-7400	1,847,097
Certificates of Participation				
General Obligation Bonds	16	Bond Fund 51	Bond Fund 51	42,560,622
Supp Early Retirement Program	0	Reserve for Capital Outlay Fund 40	General Fund 01-3900/Reimb w Fund 40	379,053
State School Building Loans				
Compensated Absences	1	General Fund 01	General Fund 01	852,350

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
Supp Early Retirement Pgm #2	3	General Fund 01	General Fund 01	1,518,018

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	397,040	397,040	392,809	366,152
Certificates of Participation				
General Obligation Bonds	2,856,250	2,986,750	2,986,750	2,986,750
Supp Early Retirement Program	399,564	0		
State School Building Loans				
Compensated Absences	852,350	852,350	852,350	852,350

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Supp Early Retirement Pgm #2	533,837	533,837	533,837	533,837
Total Annual Payments:	5,039,041	4,769,977	4,765,746	4,739,089
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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:

Retirees reimburse the District for costs beyond the standard plan provided to active employees

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)	23,972,309.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,972,309.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,951,766.00	2,951,766.00	2,951,766.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	986,879.00	1,085,566.90	1,195,123.59
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	986,879.00	1,085,566.90	1,195,123.59
d. Number of retirees receiving OPEB benefits	150	150	150

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

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

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

Yes

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

The District participates in the San Diego Office of Education Fringe Benefits Consortium for Dental and Life Insurance. Additionally the district participates in the San Diego County Office of Education Joint Powers Authority for Property, Liability and Workers Compensation Insurance. The funds are pooled with other member Districts and the reserve levels are actuarially determined by an independent consultant. The District is a member of the banking pool which has different levels of self insured retention than the small district pool.

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

0.00
0.00

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Required contribution (funding) for self-insurance programs	2,107,523.00	2,168,628.00	2,219,514.00
b. Amount contributed (funded) for self-insurance programs	2,107,523.00	2,168,628.00	2,219,514.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	557.0	567.0	567.0	567.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 07, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

May 02, 2013

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

Yes

If Yes, date of budget revision board adoption:

Jun 18, 2013

4. Period covered by the agreement:

Begin Date: July 1 2013

End Date: June 30 2014

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

230,286	231,437	243,009
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% change in salary schedule from prior year or

0.5%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits			
	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
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			

Certificated (Non-management) Prior Year Settlements

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

Certificated (Non-management) Step and Column Adjustments

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

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	362.0	362.0	362.0	362.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

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

7. Amount included for any tentative salary schedule increases

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

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

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:			

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

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	45.0	45.0	45.0	45.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes	Yes
6,963	6,998	7,032	
0.5%	0.5%	0.5%	

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

- 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)

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)

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)

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
