



**COVINA-VALLEY**  
UNIFIED SCHOOL DISTRICT



**Covina-Valley Unified School District**  
*“Creating Extraordinary Futures”*

# 2013-14 Adopted Budget

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# **COVINA-VALLEY**

## UNIFIED SCHOOL DISTRICT

**District Superintendent**  
Catherine J. Nichols, Ed.D.

**Board of Education**  
Mary L. Hanes, M.D.  
Charles M. Kemp  
William L. Knoll  
Darrell A. Myrick  
Richard M. White

**Date:** June 26, 2013

**To:** Board Members and Superintendent Dr. Catherine J. Nichols

**From:** David A. Rivera, Chief Business Officer

**RE:** Preliminary Budget Assumptions for Proposed 2013-14 Budget

### **Background Information**

State laws mandate that school districts file with Los Angeles County Office of Education a Board approved annual budget no later than June 30<sup>th</sup> of each year. The proposed budget is to include a multi-year projection which covers the current year and subsequent two fiscal periods.

### **Current Considerations**

This report was prepared following the guidelines and assumptions approved by the Los Angeles County Office of Education in accordance with Governor Brown's May Revision.

The reporting schedule is shown below:

	<b>Closing Date</b>	<b>Filing Date</b>
<b>First Interim</b>	<b>Oct 31, 2013</b>	<b>Dec 15, 2013</b>
<b>Second Interim</b>	<b>Jan 31, 2014</b>	<b>Mar 15, 2014</b>

519 E. Badillo Street • Covina, California 91723  
626.974.7000 • FAX 626.974.7039  
[www.cvusd.k12.ca.us](http://www.cvusd.k12.ca.us)

## **Section I**

### **2013-14 Summary of Budget Assumptions**

### Summary of Adopted Budget Assumptions

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<u>Revenue Limit</u>			
Statutory COLA	1.565%	1.80%	2.20%
COLA Amount	\$106/ADA	\$123/ADA	\$153/ADA
Applied Deficit Factor	(18.997%)	(18.997%)	(18.997%)
 Budgeted COLA	 1.565%	 1.80%	 2.20%
 Net ADA Funding	 \$5,538.23	 \$5,638.00	 \$5,762.09
Incremental Change	\$306.41	\$99.77	\$124.09
 Funded ADA	 12,699	 12,316	 12,068
Decrease in Funded ADA	(317)	(383)	(248)
 <u>On-Going (SELPA) Funds</u>			
Administrative Unit Billing	\$166,500	\$166,500	\$166,500
 <u>Restricted Program (COLA)</u>			
Federal Programs	1.565%	0.0%	0.0%
State Programs	1.565%	0.0%	0.0%
Special Education	1.565%	0.0%	0.0%
 <u>Class Size Reduction</u>			
Per Student Funding	\$1,071	\$1,071	\$1,071
 <u>Lottery (per ADA)</u>			
Unrestricted	\$124.00	\$124.00	\$124.00
Prop 98	\$30.00	\$30.00	\$30.00

Adopted Budget  
Assumptions Summary -  
contd.

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<u>General Fund Contributions</u>			
Special Education	As Budgeted	Plus \$262,922	Plus \$183,822
Transportation	As Budgeted	Plus \$75,000	Plus \$75,000
<u>Step, Column, and Longevity</u>			
Incremental Costs	As Budgeted	\$845,351	\$845,351
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	Plus \$0.00	Plus \$0.00
<u>Change in Teacher Staffing</u>			
Growth (Decline)	(6.9)	(6)	1
<u>Utility Budgets</u>			
Incremental Change	As Budgeted	Plus \$179,769	Plus \$179,769
Interest Income	0.7%	0.7%	0.7%

## **Section II**

### **Revenue Considerations**

## **Base Revenue Limit**

- The primary source of funding for the District is from base funding provided for students attending school, this is commonly referred to as average-daily-attendance (ADA). The conventional method of projecting (ADA) consists of adjusting enrollment projections by prior year absenteeism rate (3.53%). According to apportionment funding law, the high number between the current and prior year is used for revenue limit funding purposes. ADA for 2012-13 was 12,520 and is projected at 12,136 for the budget year.
- As indicated in the table below, the State Budget Act continues to apply significant funding deficits to school districts. Since Proposition 98 was enacted, the State has provided full funding in only five (5) of twenty-three (23) years. The last year school districts received 100% funding was 2007-08. For the budget year, the applied deficit is 18.997%. The net base funding changed from \$5,231.82 to \$5,538.23, increasing per-student-funding by \$306 for 2013-14. The projected applied deficit factor now tallies \$16.3 million in 2013-14.

Factors	2012-13	2013-14
BRL/ADA	\$6,510.18	\$6,722.18
RL COLA	3.24% or \$212	1.565% or \$106
Additional ADA Adjustment	\$8.76/ADA	\$8.90/ADA
Subtotal (Before Deficit)	\$6,730.94	\$6,837.07
Deficit Factor	-22.272% or (\$1,499.11)	-18.997% or (\$1,298.84)
Net Base Revenue Limit	\$5,231.82	\$5,538.23
Change in per-pupil-funding	\$56.14/ADA	\$306.41/ADA

- Revenues are projected at \$70.5 million, an increase of \$3.1 million over the prior year.
- Revenues to be received as follows:
  - ✓ \$11.0 million in property taxes (Based on data provided by the Los Angeles County Assessor's Office)
  - ✓ \$11.4 million from the Education Protection Account (EPA)
  - ✓ \$48.1 million subsidized by the State (Commonly referred to as State Aid)



- As a result of the state budget crisis and an influx of Proposition 30 revenues, districts have not been provided budgetary relief.
- Districts continue to experience delayed payments for a sizable portion of state aid funding. For Covina-Valley Unified School District, the amount of the budget year funds deferred into the new fiscal year equals 41.5% or \$19.9 million.

## **Federal and State Categorical Program**

- Projections have been revised to reflect authorizations provided under the State Budget Act and/or changes in funding level.
- Estimated 2012-13 carryover and deferrals of \$529,574 have also been included. Carryover is estimated at \$258,670 and deferrals at \$270,904.
- As authorized under the State Budget Act and presented to the Board in June 2013, any Tier III Categoricals not spent for the proposed use will be spent for general K-12 facilities and instruction as per approval of Flexibility Funds for the 2013-14 fiscal year as per E.C. 42605 (c) (2), and SBX 3 4, and ABX 4 2.

<b>Program</b>	<b>Grant Amount</b>	<b>Program Closed</b>
06258 Physical Education Grant	\$ 88,053	No
06350 ROP Program	\$ 898,586	No
06405 School Safety	\$ 215,248	No
07055 CAHSEE	\$ 144,046	No
07080 School Counseling	\$ 453,197	No
07140 GATE	\$ 94,821	No
07156 Instructional Materials Fund	\$ 809,148	No
07271 PAR	\$ 53,198	No
07294 Math and Reading	\$ 103,214	No
07390 Pupil Retention	\$ 41,518	No
07392 Teacher Credentialing	\$ 30,395	No
07393 Professional Development Block Grant	\$ 548,904	No
07394 Targeted Instructional Improvement	\$ 860,713	No
07395 School and Library Improvement Grant	\$ 737,046	No
06760 Arts and Music Block Grant	\$ 195,889	No
07325 Administrator Training Program	\$ 16,972	No
11.0 Adult Education	\$ 5,230,530	No
06285 Community-Based English Tutoring	\$ 51,085	No
06092 Cal-Safe	\$ 165,230	No
14.0 Deferred Maintenance	\$ 611,617	No

## **Other Programs**

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$2.1 million, a decrease of \$48 thousand over 2012-13. Program funding is computed at \$124 per unit of ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$567 thousand, a decrease of \$11,509 over 2012-13. Program funding is computed at \$30 per unit of ADA.
- K-3 Class Size Reduction program revenue is budgeted at \$2.6 million, a decrease of \$50 thousand over 2012-13. Funding is tabulated using per-pupil funding rate of \$1,071. Estimates have been adjusted according to the sliding scale for classes over 20 students and for decline in student enrollment.
- Mandated Block Grant revenue is budgeted at \$571,974.
- Interest earnings are budgeted at \$200 thousand, assuming the following:
  - ✓ 0.7% interest rate on an average daily cash balance of \$10.0 million
  - ✓ Estimated interest earnings on TRAN's in excess of cost of issuance

## **Section III**

### **Expenditure Considerations**

## Personnel Costs Additions/Deletions to Unrestricted General Fund

### Salary Calculations

- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2013-14	\$629,039
2014-15	\$742,057
2015-16	\$742,057

### Contribution for Health and Welfare Benefits

- Employee contributions for medical insurance coverage are unchanged for the 2013-14 school year.
- Shown below are the annual contribution levels incorporated in budget projections for health and welfare benefits, which are deducted and paid on a tenthly basis.

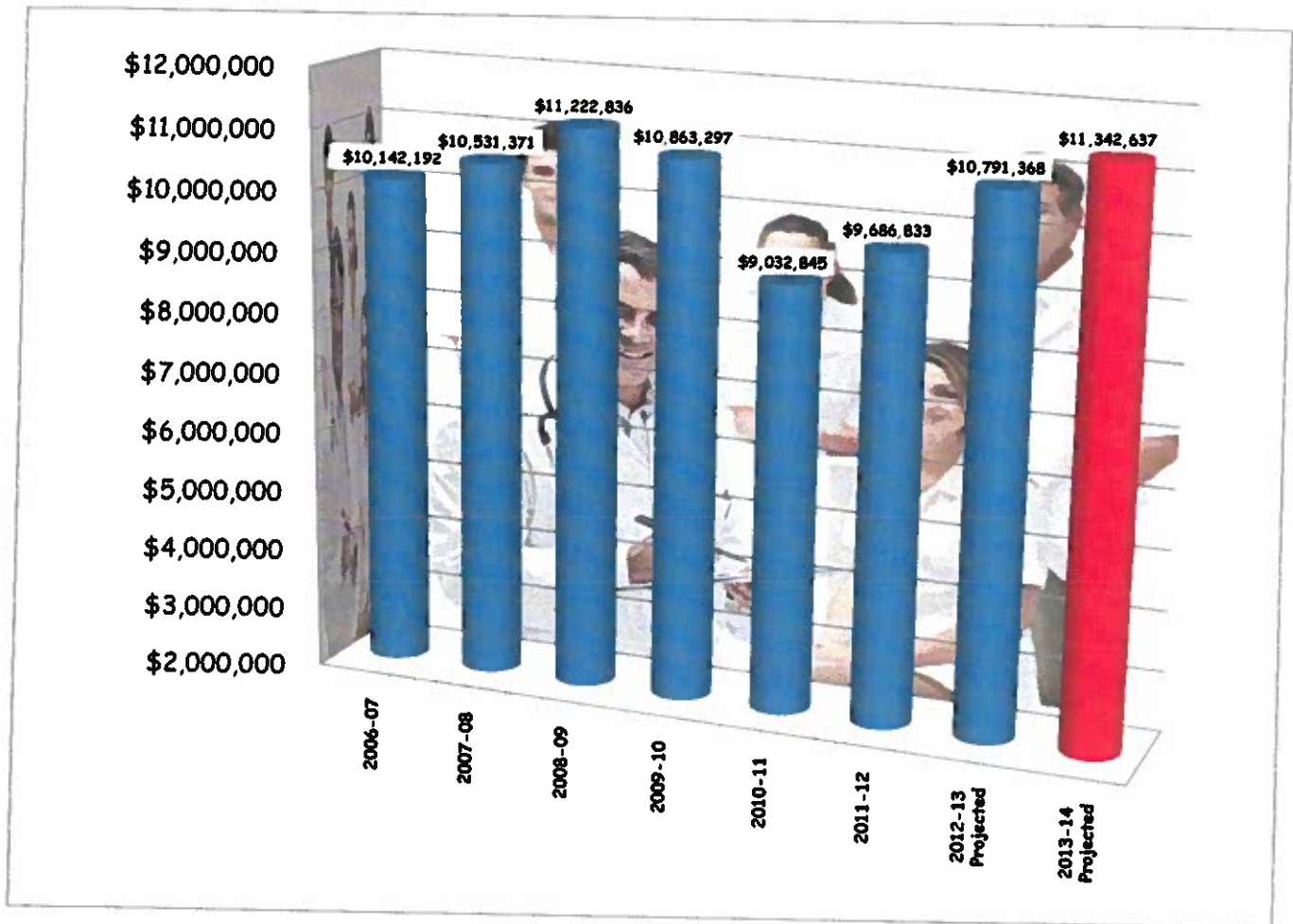
<u>Health Net (HMO)</u>	<u>District Contribution</u>	<u>Employee Contribution</u>	<u>Combined Totals</u>
Employee	\$ 4,820	\$ 0	\$ 4,820
Dependent	\$10,063	\$300	\$10,363
Family	\$13,619	\$600	\$14,219

<u>Kaiser</u>	<u>District Contribution</u>	<u>Employee Contribution</u>	<u>Combined Totals</u>
Employee	\$ 4,944	\$ 0	\$ 4,944
Dependent	\$10,280	\$350	\$10,630
Family	\$13,886	\$700	\$14,586

<u>Health Net (PPO)</u>	<u>District Contribution</u>	<u>Employee Contribution</u>	<u>Combined Totals</u>
Employee	\$ 5,730	\$ 0	\$ 5,730
Dependent	\$11,669	\$ 650	\$12,319
Family	\$15,902	\$1,000	\$16,902

- Historically, the District's greatest cost factor for insurance is related to family coverage. Collectively, about two-thirds of overall premiums paid are for family coverage.
- In addition to medical insurance coverage, the District provides, at no cost to employees, dental and vision insurance. All benefited employees are eligible to participate in the above mentioned insurance packages.
- Budget projections also include additional contributions to cover health premium rate increases.

- As the chart below reflects, the General Fund costs for health and welfare benefits are estimated at \$11.3 million, an increase of \$500 thousand over the prior year.
- One-time 2012-13 adjustments not available for 2013-14
  - ✓ Holiday Credit of \$364,000
  - ✓ Health and Welfare Fund balance of \$247,000.



The District is still in the process of negotiating fee structures for the upcoming school year. At the time of publication of this report, the Health Benefit Committee has not made a recommendation for provider coverage for the upcoming school year.

### **Contributions to Statutory Benefits are Budgeted as Follows:**

▪ State Teachers Retirement System (STRS)	8.25%
▪ Public Employee Retirement System (PERS)	11.417%
▪ PERS Reduction (Assessment to School Districts)	1.603%
▪ OASDI (Social Security for School Sector)	6.200%
▪ Medicare	1.450%
▪ State Unemployment Insurance (SUI)	.500%
▪ Workers Compensation Premium	.620%
▪ OPEB Allocation (GASB 45)	.353%
▪ OPEB Direct Cost (GASB 45)	\$181/F.T.E.

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 11.17% plus \$181 per FTE for certificated staff and 22.14% plus \$181 per FTE for classified personnel subject to PERS.

### **Projected Certificated Personnel Staffing Ratios**

Regular Education	Special Education	Student/Teacher Ratios
Grades K-3: 3,238	448 Students	Grades K-3: 22:1
Grades 4-8: 4,324		Grades 4-5: 35:1
Grades 9-12: 4,309		Grades 6-8: 37:1
		Grades 9-12: 37:1



### **Unrestricted General Fund Expenditures Include**

- Substitute teacher costs are budgeted at \$1.0 million. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$315 to \$425. Other authorized pay rates consist of \$115 for short-term and up to \$218 for long-term assignments.
- Restricted Routine Maintenance Account (RRMA) contribution is now budgeted at \$2.5 million, which reflects a 2.2% contribution level. Enacted under the State Budget Act, the District has the flexibility not to make a 3% contribution level.
- Indirect support charges (charges to other programs and funds of the District):

Categorical Program .....	\$1.2 million
Adult Education (Fund 11).....	\$194 thousand
Child Development (Fund 12).....	\$ 86 thousand
Nutrition Services (Fund 13).....	\$201 thousand

District indirect rate for 2013-14 is 5.61%. This rate is applicable for most categorical programs, Child Development Fund, and Adult Education Fund. The State considers Adult Education Fund as an unrestricted Tier III program and subject to the District's individual indirect rate. The state has established the rate for Nutrition Services at 5.31%.

- Liability and property damage insurance in the General Fund is budgeted for \$421 thousand. The "Budget Stabilization Plan" includes a continuous contribution of \$35 thousand per year from the Property and Liability ending fund balance for three years (2012-13 through 2014-15).
- Utility, postage, and other operating costs are budgeted at \$3.0 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$530 thousand; natural gas for \$98 thousand; lights and power for \$2.2 million; laundry services for \$22 thousand; waste disposal for \$98 thousand; and water for \$656 thousand.

### **Contributions from General Fund**

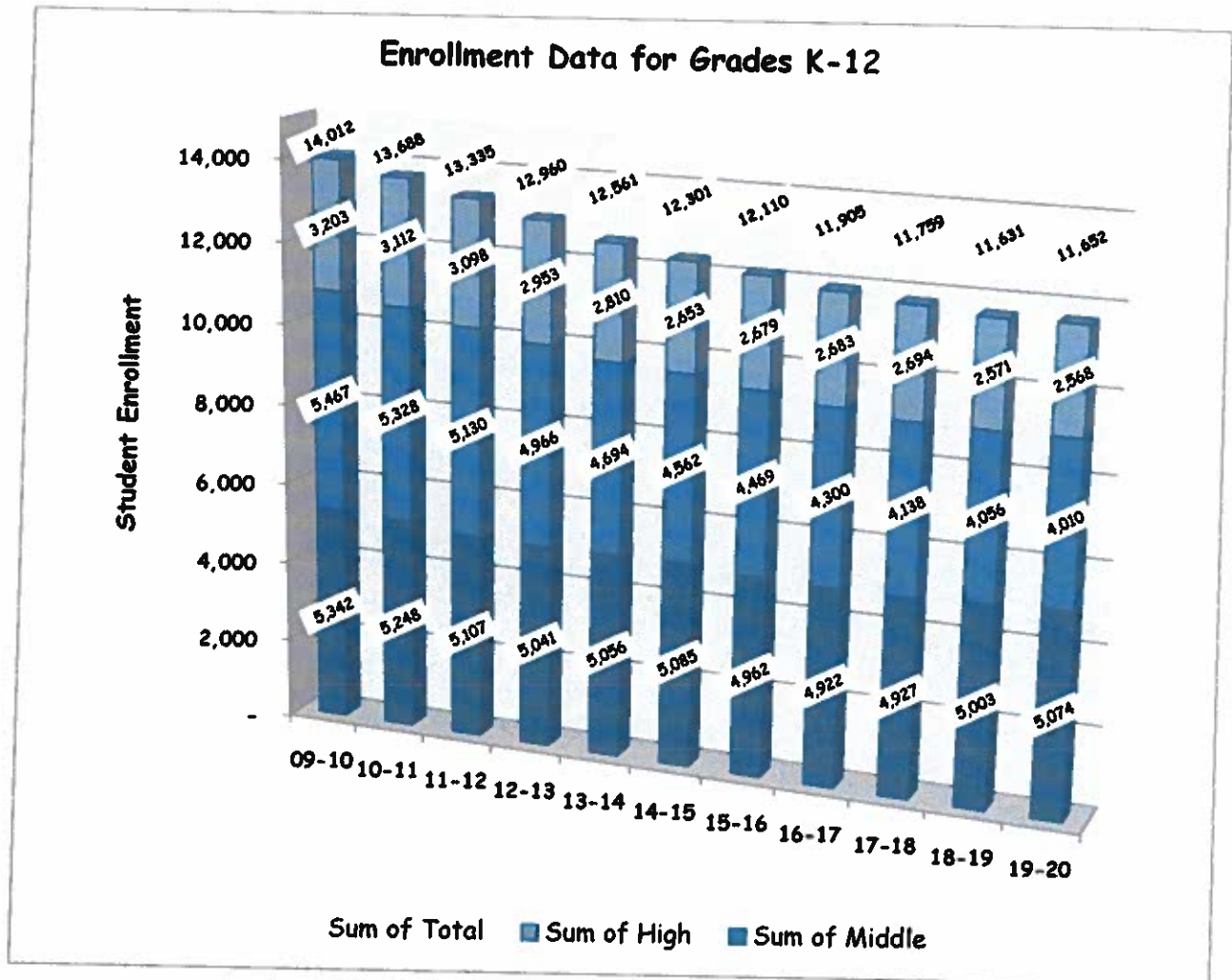
- Contributions will decrease from \$7.4 million to \$7.3 million, a difference of \$100 thousand.
- Changes in contribution levels from prior year
  - ✓ Special Education - \$200 thousand
  - ✓ Special Education Transportation - \$19 thousand
  - ✓ Regular Home-to-School Transportation - (\$314) thousand
- Contributions for Special Education are budgeted at \$7.0 million.
- Contributions for Special Education Transportation are budgeted at \$288 thousand.
- Contributions for Regular Home-to-School Transportation are budgeted at \$41 thousand.

## **Section IV**

### **Financial Analysis**

## Student Enrollment Trends

- The Adopted Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.



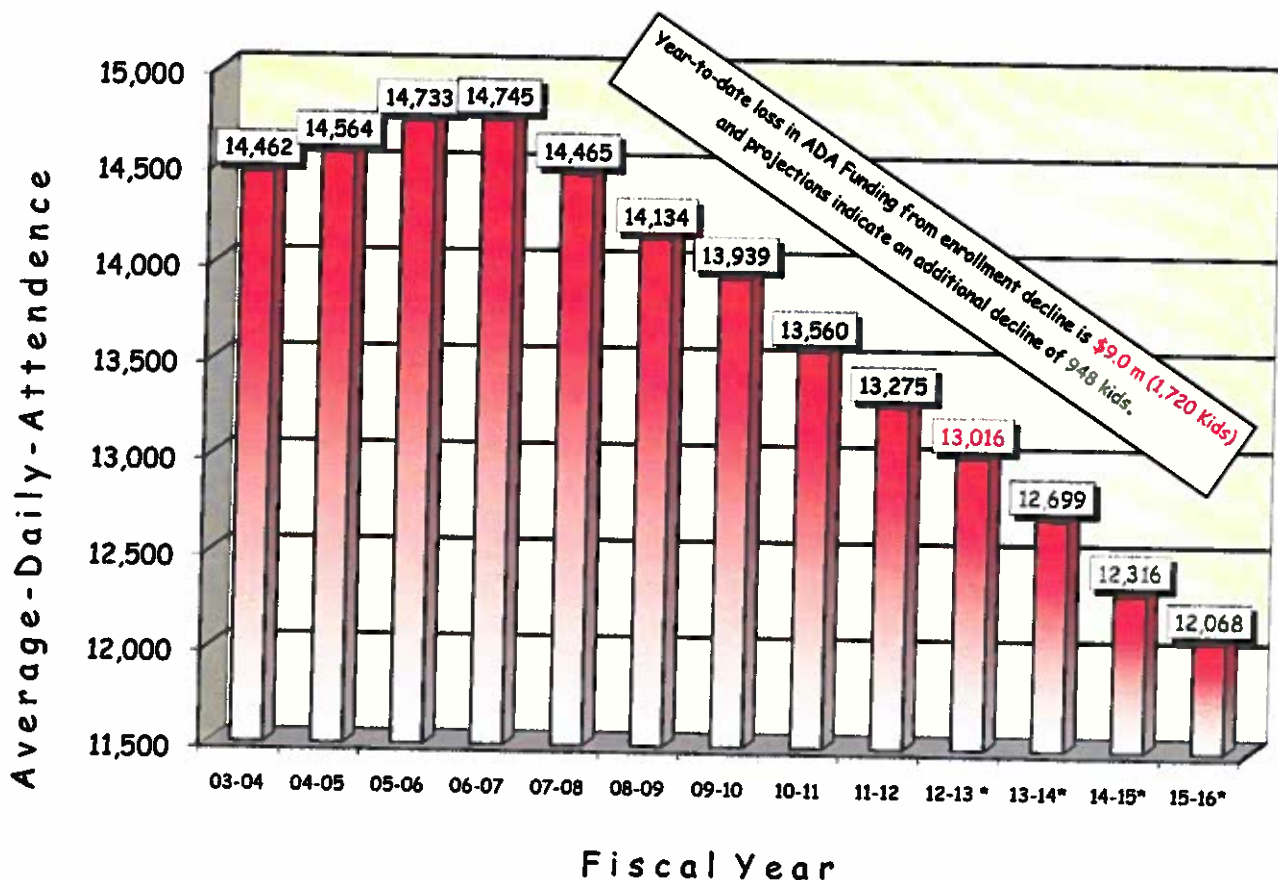
- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last seven years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of current economic recession. It is difficult to gauge when enrollment trends will stabilize. As

depicted in the chart above, the District is targeted with the latest projection, to realize continual declines in student enrollment at least through 2018-19. If these projections were to materialize, the cumulative decline in enrollment will be reaching 3,384 students.

### ADA Trends

- A graph has been provided to illustrate average-daily-attendance trends of the District since 2003-04. Through the budget year, the District has already incurred a loss of 1,720 students, a loss of \$9.0 million in funding.

**Covina-Valley Unified School District  
Average-Daily-Attendance**



## **Governor's May Revise Update**

- The Governor's May Revision to the 2013-14 Budget Proposal reflected California's most stable fiscal footing in well over a decade. With tough spending cuts enacted over the past two years and new temporary revenues provided by the passage of Proposition 30, the state's budget is projected to remain balanced for the foreseeable future. However, substantial risks, uncertainties, and liabilities remain.
- The May Revision maintains the fundamentals of the Governor's Budget. Over the past four months, the state has experienced a multibillion dollar increase in current-year cash receipts. Yet, the influx is expected to be short-lived. Schools will benefit from this one-time increase.
- For 2012-13, State revenues are projected to climb by \$3.2 billion, as compared to the January budget proposal, primarily because of higher personal income taxes. The Proposition 98 guarantee is projected to increase by \$2.9 billion, corresponding with a projected increase in State revenues, to a total of \$56.5 billion. A portion of the 2012-13 increases in State revenues are believed to be one-time and not sustainable.
- For 2013-14, the Proposition 98 guarantee is projected to decrease by just under \$1 billion, corresponding with a projected decrease in State revenues, down to a total of \$55.3 billion.
- The proposal includes the elimination of revenue limit funding and replaces it with the new Local Control Funding Formula (LCFF). Los Angeles County Office of Education recommends that Districts continue to project funding based on the current revenue limit calculation until the LCFF is finalized and signed by the Governor. Once enacted in law, District's will complete a 45-Day Budget Update to include additional funds derived from LCFF.
- The Governor also revised his proposal for the allocation of Proposition 39, California Clean Energy Jobs Act, funds to include the California Energy Commission and to provide minimum levels of funding for small school districts. At this time, LACOE has advised Districts to not budget these additional funds.

## **Section V**

### **District Reserves**

### **Unrestricted Fund Balance**

- The beginning fund balance for the budget year is estimated at \$14.1 million.
- With the filing of this report, the ending fund balance is projected to be \$11.4 million, a decrease of \$2.7 million from 2012-13.
- The mandatory 3% Economic Uncertainty Reserve is earmarked as follows:
  - ✓ 2013-14 at \$3.4 million = 3%
  - ✓ 2014-15 at \$3.4 million = 3%
  - ✓ 2015-16 at \$650 thousand = 0.8%
- The 2015-16 mandatory reserve level will be met once the LCFF program is implemented and a 45-Day Budget Update is complete.
- Necessary reserve for revolving cash account is \$35 thousand and \$56 thousand for warehouse inventory.
- The uncommitted portion of District Reserves is \$7.4 million.



### **Restricted Fund Balance**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$5.5 million.
  - ✓ Inclusive of SELPA Administrative Unit Fund 01.1 beginning balance of \$2.6 million.
- The Ending Fund Balance is estimated to be \$5.8 million.
  - ✓ Inclusive of SELPA Administrative Unit Fund 01.1 ending fund balance of \$2.7 million.
- A detailed list of available balances by program is provided in the last section of this report.

## **Section VI**

### **Multi-Year Projections**

## **Budget Assumptions for 2014-15**

- The projections are contingent using baseline data from 2013-14 plus relevant major changes itemized below:

## **Revenue Revisions**

- Decrease ADA Projection by 248 students for enrollment decline
- 1.80% Cost of Living Adjustment (COLA) or \$123/ADA
- Base Revenue Limit Deficit Factor budgeted at 18.997%
- Update Lottery and Class-Size Reduction Funding for enrollment decline

## **Expenditure Revisions**

- Reduction in certificated Regular Education staff for enrollment decline of 8 FTE
- Increase in certificated Special Education staff of 2 FTE
- Increase in classified Special Education staff of .75 FTE
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
  - ✓ Recognized savings from attrition (Retirements)
  - ✓ Utilities
  - ✓ Reduction of prior year Board Election costs
  - ✓ Reduction of SELPA charges
- Added General Fund Contributions
  - ✓ Special Education
  - ✓ Pupil Transportation (Regular and Special Education)
  - ✓ Workers' Compensation Costs

## **Budget Assumptions for 2015-16**

- The projections are contingent using baseline data from 2014-15 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decrease ADA Projection by 183 students for enrollment decline
- 2.2% Cost-of-Living-Adjustment (COLA) or \$153/ADA
- Base Revenue Limit Deficit Factor budgeted at 18.997%
- Update Lottery and Class-Size Reduction Funding for enrollment decline

### **Expenditure Revisions**

- Increase in certificated Special Education staff of 1 FTE
- Increase in classified Special Education staff of .75 FTE
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
  - ✓ Utilities
  - ✓ Board Election costs
- Added General Fund Contributions
  - ✓ Special Education
  - ✓ Pupil Transportation
  - ✓ Workers' Compensation Costs

## **Budget Projections for the General Fund**

- Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	Adopted Budget 2013-14	Projected 2014-15	Projected 2015-16
Beginning Fund Balance	\$ 16,953,698	\$ 14,475,588	\$ 10,613,152
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 16,953,698	\$ 14,475,588	\$ 10,613,152
Annual Revenues (includes other financing sources)	\$ 108,723,795	\$ 107,813,911	\$ 107,905,510
Annual Expenditures (includes other financing sources)	\$ 111,201,905	\$ 111,676,347	\$ 113,143,125
Changes in Fund Balance	\$ (2,478,110)	\$ (3,862,436)	\$ (5,237,615)
Projected Ending Fund Balance	\$ 14,475,588	\$ 10,613,152	\$ 5,375,538
I. Unavailable Reserves:	\$ 3,730,321	\$ 4,231,777	\$ 4,725,374
1.) Nonspendable:			
1. Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
2. Inventory	\$ 56,737	\$ 56,737	\$ 56,737
2.) Restricted Program Balances	\$ 3,078,584	\$ 3,330,040	\$ 3,573,637
3.) Assigned	\$ 560,000	\$ 810,000	\$ 1,060,000
II. Total Unrestricted Fund Balance	\$ 10,745,268	\$ 6,381,375	\$ 650,164
1.) Reserve for Economic Uncertainty (3%)	\$ 3,376,246	\$ 3,390,480	\$ 650,164
2.) Available Reserves (Unrestricted)	\$ 7,369,021	\$ 2,990,895	\$ (2,782,435)
III. Available Reserves (Unrestricted Fund)	6.67%	2.89%	(2.2%)

- The District anticipates not maintaining the required 3% reserve level through 2015-16 without making further budget reductions and/or recognizing additional proceeds from the newly implemented LCFF model.
- The District budget projections have been tabulated based on the current Revenue Limit formula to include full COLA funding and a deficit factor of 18.997%.

### **Budget Projections for the SELPA Administrative Unit Fund 01.1**

- Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	Adopted Budget 2013-14	Projected 2014-15	Projected 2015-16
Beginning Fund Balance	\$ 2,591,050	\$ 2,721,417	\$ 2,851,784
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 2,591,050	\$ 2,721,417	\$ 2,851,784
Annual Revenues (includes other financing sources)	\$ 1,469,763	\$ 1,469,763	\$ 1,469,763
Annual Expenditures (includes other financing sources)	\$ 1,339,396	\$ 1,339,396	\$ 1,339,396
Changes in Fund Balance	\$ 130,367	\$ 130,367	\$ 130,367
Projected Ending Fund Balance	\$ 2,721,417	\$ 2,851,784	\$ 2,982,151
Restricted Fund Balance	\$ 2,721,417	\$ 2,851,784	\$ 2,982,151

### **Cash Deferrals**

- The Governor's Budget proposal includes a net reduction of outstanding deferrals by \$4.9 billion.
- School districts should be receiving a regular allocation ranging from 5% to 9% per month. School districts will not be receiving any funding some months during the next school year. At year-end, the state will owe the average district about 40.0% of state aid funding. For Covina-Valley USD, the actual outstanding balance owed is projected at \$19.9 million, or 41.5%, of state aid funding.
- Prior to state deferrals, as a rule, the ending cash balances paralleled ending fund balances. The impact of cash deferrals has greatly impacted cash positions for many districts. For example, in 2011-12, the District had an ending fund balance of \$22.9 million, while maintaining only a \$6.6 million cash balance. Even though the District maintained a healthy ending fund balance reserve, the funds readily available to spend equaled 29% of reserve amounts.
- To address cash shortfalls, the District has participated in external borrowing through the selling of Tax Revenue Anticipation Notes (TRANs). To ensure cash liquidity, the District has issued the following TRANs:
  - ✓ 2012-13 Mid-Year TRAN of \$13.9 million
    - To be repaid in July and August of 2013
  - ✓ 2013-14 TRAN of \$6.05 million
    - To be drawn down July 2013 and repaid January 2014

## **Section VII**

### **Budget Reports**



**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ 66,010,428	\$ 68,262,089
Federal Revenues	\$ 302,500	\$ 250,000
State Revenues	\$ 11,854,410	\$ 11,907,472
Other Local Revenues	\$ 1,145,406	\$ 1,218,737
<b>Total Revenues</b>	<u>\$ 79,312,744</u>	<u>\$ 81,638,298</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 41,888,019	\$ 42,143,028
Classified Salaries	\$ 10,552,617	\$ 10,808,456
Employee Benefits	\$ 15,410,045	\$ 15,535,573
Books and Supplies	\$ 2,216,591	\$ 2,257,505
Services and Other Operating	\$ 7,968,133	\$ 6,742,837
Capital Outlay	\$ 372,544	\$ 31,321
Other Outgo	\$ 898,586	\$ 1,239,809
Direct Support	\$ (1,839,653)	\$ (1,644,426)
<b>Total Expenditures</b>	<u>\$ 77,466,882</u>	<u>\$ 77,114,103</u>
 Excess (deficiency) of revenues over expenditures	 \$ 1,845,862	 \$ 4,524,195
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 2,000,000	\$ 3,000,000
Interfund Transfers Out	\$ (216,315)	\$ (216,315)
Contributions	\$ (10,088,247)	\$ (9,993,551)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (8,304,562)</u>	<u>\$ (7,209,866)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (6,458,700)	 \$ (2,685,671)
 <b>Beginning Fund Balance</b>	 \$ 20,541,375	 \$ 14,082,675
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 20,541,375</b></u>	<u><b>\$ 14,082,675</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 14,082,675</b></u>	<u><b>\$ 11,397,004</b></u>
 <i>Components of Ending Fund Balance:</i>		
<i>Reserve for Revolving Cash</i>	<i>\$ 35,000</i>	<i>\$ 35,000</i>
<i>Reserve for Stores</i>	<i>\$ 56,737</i>	<i>\$ 56,737</i>
<i>Desig for Econ Uncertainties</i>	<i>\$ 3,427,748</i>	<i>\$ 3,376,246</i>
<i>Other Designations</i>	<i>\$ 307,911</i>	<i>\$ 560,000</i>
<i>Legally Restricted Fund Balance</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Committed Stabilization Arrangements</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Undesignated</i>	<u><i>\$ 10,255,279</i></u>	<u><i>\$ 7,369,021</i></u>
<i>Total Ending Fund Balance</i>	<u><i>\$ 14,082,675</i></u>	<u><i>\$ 11,397,004</i></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**RESTRICTED GENERAL FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ 2,398,926	\$ 2,436,769
Federal Revenues	\$ 7,013,810	\$ 6,334,655
State Revenues	\$ 14,763,978	\$ 11,935,239
Other Local Revenues	\$ 5,338,993	\$ 4,847,597
<b>Total Revenues</b>	<u>\$ 29,515,707</u>	<u>\$ 25,554,260</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 10,759,701	\$ 10,764,013
Classified Salaries	\$ 6,730,077	\$ 6,550,416
Employee Benefits	\$ 5,042,124	\$ 4,987,919
Books and Supplies	\$ 2,012,077	\$ 1,827,449
Services and Other Operating	\$ 4,991,118	\$ 4,446,563
Capital Outlay	\$ 42,887	\$ 5,000
Other Outgo	\$ 5,746,745	\$ 5,465,965
Direct Support	\$ 1,247,839	\$ 1,162,558
<b>Total Expenditures</b>	<u>\$ 36,572,568</u>	<u>\$ 35,209,883</u>
 Excess (deficiency) of revenues over expenditures	 \$ (7,056,861)	 \$ (9,655,623)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 2,239	\$ 1,000
Interfund Transfers Out	\$ (2,239)	\$ (1,000)
Contributions	\$ 10,088,247	\$ 9,993,551
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 10,088,247</u>	<u>\$ 9,993,551</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 3,031,386	 \$ 337,928
 <b>Beginning Fund Balance</b>	 \$ 2,430,687	 \$ 5,462,073
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 2,430,687</b>	<b>\$ 5,462,073</b>
<b>Ending Fund Balance</b>	<u><b>\$ 5,462,073</b></u>	<u><b>\$ 5,800,001</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 5,462,073	\$ 5,800,001
Committed Stabilization Arrangements	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 5,462,073</b></u>	<u><b>\$ 5,800,001</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SELPA AU TRUST FUND**  
(Included in Restricted General Fund)  
2013-14

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 73,557	\$ 64,715
State Revenues	\$ 4,017,131	\$ 1,400,048
Other Local Revenues	\$ 5,000	\$ 5,000
<b>Total Revenues</b>	<b>\$ 4,095,688</b>	<b>\$ 1,469,763</b>
<b>Expenditures</b>		
Certificated Salaries	\$ 121,824	\$ 126,600
Classified Salaries	\$ 174,238	\$ 171,688
Employee Benefits	\$ 79,659	\$ 78,584
Books and Supplies	\$ 44,553	\$ 40,295
Services and Other Operating	\$ 313,350	\$ 355,875
Capital Outlay	\$ 28,025	\$ 5,000
Other Outgo	\$ 742,989	\$ 561,354
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,504,638</b>	<b>\$ 1,339,396</b>
 Excess (deficiency) of revenues over expenditures	 \$ 2,591,050	 \$ 130,367
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 2,591,050	 \$ 130,367
 <b>Beginning Fund Balance</b>	 \$ -	 \$ 2,591,050
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 2,591,050</b>
<b>Ending Fund Balance</b>	<b>\$ 2,591,050</b>	<b>\$ 2,721,417</b>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,591,050	\$ 2,721,417
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 2,591,050</b>	<b>\$ 2,721,417</b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SUMMARY GENERAL FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ 68,409,354	\$ 70,698,858
Federal Revenues	\$ 7,316,310	\$ 6,584,655
State Revenues	\$ 26,618,388	\$ 23,842,711
Other Local Revenues	\$ 6,484,399	\$ 6,066,334
<b>Total Revenues</b>	<u>\$ 108,828,451</u>	<u>\$ 107,192,558</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 52,647,720	\$ 52,907,041
Classified Salaries	\$ 17,282,694	\$ 17,358,872
Employee Benefits	\$ 20,452,169	\$ 20,523,492
Books and Supplies	\$ 4,228,668	\$ 4,084,954
Services and Other Operating	\$ 12,959,251	\$ 11,189,400
Capital Outlay	\$ 415,431	\$ 36,321
Other Outgo	\$ 6,645,331	\$ 6,705,774
Direct Support	\$ (591,814)	\$ (481,868)
<b>Total Expenditures</b>	<u>\$ 114,039,450</u>	<u>\$ 112,323,986</u>
 Excess (deficiency) of revenues over expenditures	 \$ (5,210,999)	 \$ (5,131,428)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 2,002,239	\$ 3,001,000
Interfund Transfers Out	\$ (218,554)	\$ (217,315)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 1,783,685</u>	<u>\$ 2,783,685</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (3,427,314)	 \$ (2,347,743)
 <b>Beginning Fund Balance</b>	 \$ 22,972,062	 \$ 19,544,748
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 22,972,062</b>	<b>\$ 19,544,748</b>
<b>Ending Fund Balance</b>	<b><u>\$ 19,544,748</u></b>	<b><u>\$ 17,197,006</u></b>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737
Desig for Econ Uncertainties	\$ 3,427,748	\$ 3,376,246
Other Designations	\$ 307,911	\$ 560,000
Legally Restricted Fund Balance	\$ 5,462,073	\$ 5,800,001
Committed Stabilization Arrangements	\$ -	\$ -
Undesignated	\$ 10,255,279	\$ 7,369,021
<b>Total Ending Fund Balance</b>	<b><u>\$ 19,544,748</u></b>	<b><u>\$ 17,197,006</u></b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SPECIAL EDUCATION PASS- THROUGH FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 18,208,733	\$ 17,342,995
State Revenues	\$ 48,680,719	\$ 48,680,719
Other Local Revenues	\$ 1,000	\$ 1,000
<b>Total Revenues</b>	<b>\$ 66,890,452</b>	<b>\$ 66,024,714</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 66,889,452	\$ 66,023,714
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 66,889,452</b>	<b>\$ 66,023,714</b>
 Excess (deficiency) of revenues over expenditures	 \$ 1,000	 \$ 1,000
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 1,000	 \$ 1,000
 <b>Beginning Fund Balance</b>	 \$ -	 \$ 1,000
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,000	\$ 2,000
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 1,000</b>	<b>\$ 2,000</b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND  
2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 5,230,530	\$ 5,230,530
Other Local Revenues	\$ 2,899,860	\$ 1,446,860
<b>Total Revenues</b>	<u>\$ 8,130,390</u>	<u>\$ 6,677,390</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 1,806,777	\$ 1,029,128
Classified Salaries	\$ 1,330,948	\$ 838,715
Employee Benefits	\$ 945,552	\$ 596,405
Books and Supplies	\$ 584,908	\$ 567,347
Services and Other Operating	\$ 479,084	\$ 495,607
Capital Outlay	\$ 32,654	\$ 1,943,140
Other Outgo	\$ -	\$ 28,928
Direct Support	\$ 301,484	\$ 194,172
<b>Total Expenditures</b>	<u>\$ 5,481,407</u>	<u>\$ 5,693,442</u>
 Excess (deficiency) of revenues over expenditures	 \$ 2,648,983	 \$ 983,948
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 51,085	\$ 51,085
Interfund Transfers Out	\$ (2,000,000)	\$ (3,000,000)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (1,948,915)</u>	<u>\$ (2,948,915)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 700,068	 \$ (1,964,967)
 <b>Beginning Fund Balance</b>	 \$ 1,814,318	 \$ 2,514,387
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 1,814,318</b>	<b>\$ 2,514,387</b>
<b>Ending Fund Balance</b>	<u><b>\$ 2,514,387</b></u>	<u><b>\$ 549,420</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,219,447	\$ 549,420
Legally Restricted Fund Balance	\$ 1,294,940	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 2,514,387</b></u>	<u><b>\$ 549,420</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND  
2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 615,193	\$ 615,193
State Revenues	\$ 977,340	\$ 960,776
Other Local Revenues	\$ 40,500	\$ 40,500
<b>Total Revenues</b>	<u>\$ 1,633,033</u>	<u>\$ 1,616,469</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 671,130	\$ 657,260
Classified Salaries	\$ 453,231	\$ 457,060
Employee Benefits	\$ 345,822	\$ 341,998
Books and Supplies	\$ 126,997	\$ 180,424
Services and Other Operating	\$ 113,110	\$ 91,676
Capital Outlay	\$ 3,170	\$ -
Other Outgo	\$ -	\$ 3,170
Direct Support	\$ 89,103	\$ 86,469
<b>Total Expenditures</b>	<u>\$ 1,802,562</u>	<u>\$ 1,818,057</u>
 Excess (deficiency) of revenues over expenditures	 \$ (169,529)	 \$ (201,588)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 165,230	\$ 165,230
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 165,230</u>	<u>\$ 165,230</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (4,299)	 \$ (36,358)
 <b>Beginning Fund Balance</b>	 \$ 88,922	 \$ 84,623
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 88,922</b>	<b>\$ 84,623</b>
<b>Ending Fund Balance</b>	<b><u>\$ 84,623</u></b>	<b><u>\$ 48,265</u></b>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores <span style="float: right;">P</span>	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 41,899	\$ 8,000
Legally Restricted Fund Balance	\$ 42,724	\$ 40,265
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b><u>\$ 84,623</u></b>	<b><u>\$ 48,265</u></b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CAFETERIA SPECIAL REVENUE FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 4,210,101	\$ 4,389,213
State Revenues	\$ 354,291	\$ 370,865
Other Local Revenues	\$ 1,001,641	\$ 1,001,641
<b>Total Revenues</b>	<u>\$ 5,566,033</u>	<u>\$ 5,761,719</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,632,525	\$ 1,706,210
Employee Benefits	\$ 487,128	\$ 522,419
Books and Supplies	\$ 2,780,609	\$ 2,766,629
Services and Other Operating	\$ 181,733	\$ 184,281
Capital Outlay	\$ 105,725	\$ 407,000
Other Outgo	\$ -	\$ 5,725
Direct Support	\$ 201,227	\$ 201,227
<b>Total Expenditures</b>	<u>\$ 5,388,947</u>	<u>\$ 5,793,491</u>
 Excess (deficiency) of revenues over expenditures	 \$ 177,086	 \$ (31,772)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 177,086	 \$ (31,772)
 <b>Beginning Fund Balance</b>	 \$ 3,856,725	 \$ 4,033,811
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,856,725</b>	<b>\$ 4,033,811</b>
<b>Ending Fund Balance</b>	<u><b>\$ 4,033,811</b></u>	<u><b>\$ 4,002,039</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 4,033,811	\$ 4,002,039
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 4,033,811</b></u>	<u><b>\$ 4,002,039</b></u>



**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND  
2013-14**

	2012-2013 Estimated Actuals	2013-2014 Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 5,568	\$ 2,000
<b>Total Revenues</b>	<u>\$ 5,568</u>	<u>\$ 2,000</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 170,643	\$ 266,805
Services and Other Operating	\$ 4,000	\$ 4,000
Capital Outlay	\$ 798,139	\$ 658,702
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 972,782</u>	<u>\$ 929,507</u>
 Excess (deficiency) of revenues over expenditures	 \$ (967,214)	 \$ (927,507)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (967,214)	 \$ (927,507)
 <b>Beginning Fund Balance</b>	 \$ 1,894,721	 \$ 927,507
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 1,894,721</b>	<b>\$ 927,507</b>
<b>Ending Fund Balance</b>	<u><b>\$ 927,507</b></u>	<u><b>\$ -</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash		\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 927,507	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 927,507</b></u>	<u><b>\$ -</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**BUILDING FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 6,718	\$ 5,812
<b>Total Revenues</b>	<u>\$ 6,718</u>	<u>\$ 5,812</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 5,637	\$ 29,910
Employee Benefits	\$ 635	\$ 3,077
Books and Supplies	\$ 173,842	\$ 1,047
Services and Other Operating	\$ 114,667	\$ 110,834
Capital Outlay	\$ 5,441,357	\$ 4,856,635
Other Outgo	\$ 337,291	\$ 337,291
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 6,073,429</u>	<u>\$ 5,338,794</u>
 Excess (deficiency) of revenues over expenditures	 \$ (6,066,711)	 \$ (5,332,982)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources/Uses	\$ 29,800,000	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 29,800,000</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 23,733,289	 \$ (5,332,982)
 <b>Beginning Fund Balance</b>	 \$ 2,021,973	 \$ 25,755,262
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 2,021,973</b>	<b>\$ 25,755,262</b>
<b>Ending Fund Balance</b>	<b><u>\$ 25,755,262</u></b>	<b><u>\$ 20,422,280</u></b>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 25,755,262	\$ 20,422,280
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b><u>\$ 25,755,262</u></b>	<b><u>\$ 20,422,280</u></b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CAPITAL FACILITIES FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 120,713	\$ 115,713
<b>Total Revenues</b>	<u>\$ 120,713</u>	<u>\$ 115,713</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 3,250	\$ 3,250
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ 1,000,000
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 3,250</u>	<u>\$ 1,003,250</u>
 Excess (deficiency) of revenues over expenditures	 \$ 117,463	 \$ (887,537)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 117,463	 \$ (887,537)
 <b>Beginning Fund Balance</b>	 \$ 2,058,843	 \$ 2,176,306
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 2,058,843</b>	<b>\$ 2,176,306</b>
<b>Ending Fund Balance</b>	<b><u>\$ 2,176,306</u></b>	<b><u>\$ 1,288,769</u></b>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,176,306	\$ 1,288,769
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b><u>\$ 2,176,306</u></b>	<b><u>\$ 1,288,769</u></b>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**COUNTY SCHOOL FACILITIES FUND**  
2013-14

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ (690,962)	\$ -
Other Local Revenues	\$ 8,000	\$ 8,000
<b>Total Revenues</b>	<u>\$ (682,962)</u>	<u>\$ 8,000</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ (682,962)	 \$ 8,000
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (682,962)	 \$ 8,000
 <b>Beginning Fund Balance</b>	 \$ 3,560,934	 \$ 2,877,972
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,560,934</b>	<b>\$ 2,877,972</b>
<b>Ending Fund Balance</b>	<u><b>\$ 2,877,972</b></u>	<u><b>\$ 2,885,972</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,877,972	\$ 2,885,972
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 2,877,972</b></u>	<u><b>\$ 2,885,972</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE - CAPITAL OUTLAY FUND  
2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 50	\$ -
<b>Total Revenues</b>	<u>\$ 50</u>	<u>\$ -</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ 12,593	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 12,593</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures	 \$ (12,543)	 \$ -
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (12,543)	 \$ -
 <b>Beginning Fund Balance</b>	 \$ 12,543	 \$ -
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 12,543</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**BOND INTEREST AND REDEMPTION FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 6,562,282	\$ 6,562,282
<b>Total Revenues</b>	<u>\$ 6,562,282</u>	<u>\$ 6,562,282</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 6,860,681	\$ 6,860,681
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 6,860,681</u>	<u>\$ 6,860,681</u>
 Excess (deficiency) of revenues over expenditures	 \$ (298,399)	 \$ (298,399)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (298,399)	 \$ (298,399)
 <b>Beginning Fund Balance</b>	 \$ 3,767,701	 \$ 3,469,302
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 3,767,701</b>	<b>\$ 3,469,302</b>
<b>Ending Fund Balance</b>	<u><b>\$ 3,469,302</b></u>	<u><b>\$ 3,170,903</b></u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,469,302	\$ 3,170,903
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 3,469,302</b></u>	<u><b>\$ 3,170,903</b></u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**OTHER ENTERPRISE FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 500,252	\$ 500,252
<b>Total Revenues</b>	<u>\$ 500,252</u>	<u>\$ 500,252</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 255	\$ 255
Classified Salaries	\$ 280,458	\$ 299,216
Employee Benefits	\$ 64,558	\$ 71,273
Books and Supplies	\$ 18,966	\$ 17,575
Services and Other Operating	\$ 8,928	\$ 8,928
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 373,165</u>	<u>\$ 397,247</u>
 Excess (deficiency) of revenues over expenditures	 \$ 127,087	 \$ 103,005
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 17,212	\$ 17,212
Interfund Transfers Out	\$ (17,212)	\$ (17,212)
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 127,087	 \$ 103,005
 <b>Beginning Fund Balance</b>	 \$ 35,417	 \$ 162,504
Audit Adjustment	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 35,417</u>	<u>\$ 162,504</u>
<b>Ending Fund Balance</b>	<u>\$ 162,504</u>	<u>\$ 265,509</u>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 162,504	\$ 265,509
<b>Total Ending Fund Balance</b>	<u>\$ 162,504</u>	<u>\$ 265,509</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SELF INSURANCE FUND**  
**2013-14**

	2012-2013	2013-2014
	Estimated Actuals	Projected Budget
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 12,854,776	\$ 12,709,007
<b>Total Revenues</b>	<u>\$ 12,854,776</u>	<u>\$ 12,709,007</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 13,401,163	\$ 13,510,839
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 13,401,163</u>	<u>\$ 13,510,839</u>
 Excess (deficiency) of revenues over expenditures	 \$ (546,387)	 \$ (801,832)
 <b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (546,387)	 \$ (801,832)
 <b>Beginning Fund Balance</b>	 \$ 2,586,841	 \$ 2,040,454
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 2,586,841</b>	<b>\$ 2,040,454</b>
<b>Ending Fund Balance</b>	<b><u>\$ 2,040,454</u></b>	<b><u>\$ 1,238,622</u></b>
 <i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 2,040,454	\$ 1,238,622
<b>Total Ending Fund Balance</b>	<b><u>\$ 2,040,454</u></b>	<b><u>\$ 1,238,622</u></b>



## **Section VIII**

### **State Forms**

**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: 519 E. Badillo Street, Covina, CA

Date: June 21, 2013

Place: 519 E. Badillo Street, Covina, CA

Date: June 26, 2013

Time: 09:00 AM

Adoption Date: June 26, 2013

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Mary Perea

Telephone: (626) 974-7000 Extension 2016

Title: Director, Fiscal Services

E-mail: mperea@cvusd.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? • 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)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X

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

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 1,517,506.00
Less: Amount of total liabilities reserved in budget:	\$ 1,517,506.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

\_\_\_\_\_

\_\_\_\_\_

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

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

Date of Meeting: Jun 26, 2013

For additional information on this certification, please contact:

Name: Mary Perea

Title: Director, Fiscal Services

Telephone: (626) 974-7000 Extension 2016

E-mail: mperea@cvusd.k12.ca.us

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	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	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	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	66,010,428.00	2,398,926.00	68,409,354.00	68,262,089.00	2,436,769.00	70,698,858.00	3.3%
2) Federal Revenue		8100-8299	302,500.00	7,013,810.00	7,316,310.00	250,000.00	6,334,655.00	6,584,655.00	-10.0%
3) Other State Revenue		8300-8599	11,854,410.00	14,763,978.43	26,618,388.43	11,907,472.00	11,935,239.44	23,842,711.44	-10.4%
4) Other Local Revenue		8600-8799	1,145,406.00	5,338,993.00	6,484,399.00	1,218,737.00	4,847,597.00	6,066,334.00	-6.4%
5) TOTAL REVENUES			79,312,744.00	29,515,707.43	108,828,451.43	81,638,298.00	25,554,260.44	107,192,558.44	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,888,019.20	10,759,701.00	52,647,720.20	42,143,028.20	10,764,013.00	52,907,041.20	0.5%
2) Classified Salaries		2000-2999	10,552,616.55	6,730,077.00	17,282,693.55	10,808,455.55	6,550,416.00	17,358,871.55	0.4%
3) Employee Benefits		3000-3999	15,410,045.00	5,042,124.00	20,452,169.00	15,535,573.00	4,987,919.00	20,523,492.00	0.3%
4) Books and Supplies		4000-4999	2,216,591.00	2,012,077.19	4,228,668.19	2,257,505.00	1,827,449.28	4,084,954.28	-3.4%
5) Services and Other Operating Expenditures		5000-5999	7,968,133.00	4,991,118.00	12,959,251.00	6,742,837.00	4,446,563.00	11,189,400.00	-13.7%
6) Capital Outlay		6000-6999	372,544.00	42,887.00	415,431.00	31,321.00	5,000.00	36,321.00	-91.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	898,586.00	5,746,745.00	6,645,331.00	1,239,809.00	5,465,965.00	6,705,774.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,839,653.00)	1,247,839.00	(591,814.00)	(1,644,426.00)	1,162,558.00	(481,868.00)	-18.6%
9) TOTAL EXPENDITURES			77,466,881.75	36,572,568.19	114,039,449.94	77,114,102.75	35,209,883.28	112,323,986.03	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,845,862.25	(7,056,860.76)	(5,210,998.51)	4,524,195.25	(9,655,622.84)	(5,131,427.59)	-1.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,000,000.00	2,239.00	2,002,239.00	3,000,000.00	1,000.00	3,001,000.00	49.9%
b) Transfers Out		7600-7629	216,315.00	2,239.00	218,554.00	216,315.00	1,000.00	217,315.00	-0.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,088,247.00)	10,088,247.00	0.00	(9,993,551.00)	9,993,551.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,304,562.00)	10,088,247.00	1,783,685.00	(7,209,866.00)	9,993,551.00	2,783,685.00	56.1%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,458,699.75)	3,031,386.24	(3,427,313.51)	(2,685,670.75)	337,928.16	(2,347,742.59)	-31.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,541,374.95	2,430,686.96	22,972,061.91	14,082,675.20	5,462,073.20	19,544,748.40	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,541,374.95	2,430,686.96	22,972,061.91	14,082,675.20	5,462,073.20	19,544,748.40	-14.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,541,374.95	2,430,686.96	22,972,061.91	14,082,675.20	5,462,073.20	19,544,748.40	-14.9%
2) Ending Balance, June 30 (E + F1e)			14,082,675.20	5,462,073.20	19,544,748.40	11,397,004.45	5,800,001.36	17,197,005.81	-12.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Revolving Cash		9712	56,737.00	0.00	56,737.00	56,737.00	0.00	56,737.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,462,073.20	5,462,073.20	0.00	5,800,001.36	5,800,001.36	6.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	307,911.00	0.00	307,911.00	560,000.00	0.00	560,000.00	81.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,427,748.00	0.00	3,427,748.00	3,376,246.00	0.00	3,376,246.00	-1.5%
Unassigned/Unappropriated Amount		9790	10,255,279.20	0.00	10,255,279.20	7,369,021.45	0.00	7,369,021.45	-28.1%

			2012-13 Estimated Actuals			2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>G. ASSETS</b>								
1) Cash		9110	0.00	0.00	0.00			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	0.00	0.00	0.00			
c) in Revolving Fund		9135	0.00	0.00	0.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	0.00	0.00	0.00			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets			0.00	0.00	0.00			
9) TOTAL ASSETS			0.00	0.00	0.00			
<b>H. LIABILITIES</b>								
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			
<b>I. FUND EQUITY</b>								
Ending Fund Balance, June 30 (G9 - H6)			0.00	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		8011	42,337,916.00	0.00	42,337,916.00	48,099,237.00	0.00	48,099,237.00	13.6%
State Aid - Current Year		8012	13,760,360.00	0.00	13,760,360.00	11,410,269.00	0.00	11,410,269.00	-17.1%
Education Protection Account State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	235,793.00	0.00	235,793.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	80,812.00	0.00	80,812.00	80,812.00	0.00	80,812.00	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									
County & District Taxes		8041	8,961,461.00	0.00	8,961,461.00	8,961,461.00	0.00	8,961,461.00	0.0%
Secured Roll Taxes		8042	191,048.00	0.00	191,048.00	191,048.00	0.00	191,048.00	0.0%
Unsecured Roll Taxes		8043	514,061.00	0.00	514,061.00	514,061.00	0.00	514,061.00	0.0%
Prior Years' Taxes		8044	240,918.00	0.00	240,918.00	240,918.00	0.00	240,918.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	(85,334.00)	0.00	(85,334.00)	(85,334.00)	0.00	(85,334.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,013,628.00	0.00	2,013,628.00	1,130,283.00	0.00	1,130,283.00	-43.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			68,250,663.00	0.00	68,250,663.00	70,542,755.00	0.00	70,542,755.00	3.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,398,926.00)		(2,398,926.00)	(2,436,769.00)		(2,436,769.00)	1.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		12,488.00	12,488.00		12,685.00	12,685.00	1.6%
Special Education ADA Transfer	6500	8091		2,386,438.00	2,386,438.00		2,424,084.00	2,424,084.00	1.6%

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

19 64436 0000000  
Form 01

Covina-Valley Unified  
Los Angeles County

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	158,691.00	0.00	158,691.00	158,103.00	0.00	158,103.00	-1.6%
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	0.00	0.00	0.00	0.00	0.00	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			66,010,428.00	2,398,926.00	68,409,354.00	68,262,089.00	2,436,769.00	70,698,858.00	3.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,496,152.00	2,496,152.00	0.00	2,386,419.00	2,386,419.00	-5.2%
Special Education Discretionary Grants		8182	0.00	712,522.00	712,522.00	0.00	728,192.00	728,192.00	2.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	15,700.00	15,700.00	0.00	9,800.00	9,800.00	-37.6%
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		2,264,035.00	2,264,035.00		1,973,378.00	1,973,378.00	-12.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		589,788.00	589,788.00		382,643.00	382,643.00	-35.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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

Covina-Valley Unified  
Los Angeles County

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Form 01

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		225,332.00	225,332.00		186,082.00	186,082.00	-17.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		14,013.00	14,013.00		0.00	0.00	-100.0%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		81,268.00	81,268.00		73,141.00	73,141.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	302,500.00	615,000.00	917,500.00	250,000.00	615,000.00	865,000.00	-5.7%
<b>TOTAL FEDERAL REVENUE</b>			302,500.00	7,013,810.00	7,316,310.00	250,000.00	6,334,655.00	6,584,655.00	-10.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		10,912,936.00	10,912,936.00		8,191,921.00	8,191,921.00	-24.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		265,637.00	265,637.00		265,637.00	265,637.00	0.0%
Economic Impact Aid	7090-7091	8311		1,148,419.19	1,148,419.19		976,095.20	976,095.20	-15.0%
Spec. Ed. Transportation	7240	8311		280,741.00	280,741.00		280,741.00	280,741.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,679,642.00	0.00	2,679,642.00	2,629,642.00	0.00	2,629,642.00	-1.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	411,145.00	0.00	411,145.00	571,974.00	0.00	571,974.00	39.1%
Lottery - Unrestricted and Instructional Materials		8560	2,105,302.00	578,216.00	2,683,518.00	2,057,732.00	566,707.00	2,624,439.00	-2.2%
Tax Relief Subventions									

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

Covina-Valley Unified  
Los Angeles County

19 64436 0000000  
Form 01

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		337,500.00	337,500.00		337,500.00	337,500.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,658,321.00	1,240,529.24	7,898,850.24	6,648,124.00	1,316,638.24	7,964,762.24	0.8%
TOTAL, OTHER STATE REVENUE			11,854,410.00	14,763,978.43	26,618,388.43	11,907,472.00	11,935,239.44	23,842,711.44	-10.4%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	181,313.00	0.00	181,313.00	100,000.00	0.00	100,000.00	-44.8%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	51,000.00	0.00	51,000.00	51,000.00	0.00	51,000.00	0.0%
Interest		8660	216,379.00	0.00	216,379.00	205,000.00	0.00	205,000.00	-5.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	580.00	580.00	0.00	500.00	500.00	-13.8%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		1,110,348.00	1,110,348.00		1,000,348.00	1,000,348.00	-9.9%
Interagency Services	All Other	8677	346,559.00	0.00	346,559.00	442,265.00	0.00	442,265.00	27.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
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	350,155.00	1,283,518.00	1,633,673.00	420,472.00	902,202.00	1,322,674.00	-19.0%
Tuition		8710	0.00	2,944,547.00	2,944,547.00	0.00	2,944,547.00	2,944,547.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,145,406.00	5,338,993.00	6,484,399.00	1,218,737.00	4,847,597.00	6,066,334.00	-6.4%
TOTAL REVENUES			79,312,744.00	29,515,707.43	108,828,451.43	81,638,298.00	25,554,260.44	107,192,558.44	-1.5%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,982,199.20	7,823,659.00	43,805,858.20	36,004,028.20	7,661,103.00	43,665,131.20	-0.3%
Certificated Pupil Support Salaries		1200	1,574,987.00	1,023,664.00	2,598,651.00	1,470,321.00	1,049,290.00	2,519,611.00	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,823,039.00	1,056,410.00	4,879,449.00	4,119,489.00	1,207,945.00	5,327,434.00	9.2%
Other Certificated Salaries		1900	507,794.00	855,968.00	1,363,762.00	549,190.00	845,675.00	1,394,865.00	2.3%
TOTAL CERTIFICATED SALARIES			41,888,019.20	10,759,701.00	52,647,720.20	42,143,028.20	10,764,013.00	52,907,041.20	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	348,132.55	3,375,483.00	3,723,615.55	390,557.55	3,235,620.00	3,626,177.55	-2.6%
Classified Support Salaries		2200	3,945,544.00	1,702,410.00	5,647,954.00	4,031,486.00	1,498,942.00	5,530,428.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	924,538.00	639,779.00	1,564,317.00	900,915.00	792,981.00	1,693,896.00	8.3%
Clerical, Technical and Office Salaries		2400	4,898,453.00	781,363.00	5,679,816.00	4,895,617.00	807,568.00	5,703,185.00	0.4%
Other Classified Salaries		2900	435,949.00	231,042.00	666,991.00	589,880.00	215,305.00	805,185.00	20.7%
TOTAL CLASSIFIED SALARIES			10,552,616.55	6,730,077.00	17,282,693.55	10,808,455.55	6,550,416.00	17,358,871.55	0.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,643,194.00	859,742.00	4,502,936.00	3,644,139.00	868,933.00	4,513,072.00	0.2%
PERS		3201-3202	1,093,368.00	536,546.00	1,629,914.00	1,063,097.00	540,357.00	1,603,454.00	-1.6%
OASDI/Medicare/Alternative		3301-3302	1,389,054.00	707,087.00	2,096,141.00	1,347,187.00	682,681.00	2,029,868.00	-3.2%
Health and Welfare Benefits		3401-3402	7,878,685.00	2,402,651.00	10,281,336.00	8,452,449.00	2,508,532.00	10,960,981.00	6.6%
Unemployment Insurance		3501-3502	577,533.00	192,861.00	770,394.00	274,844.00	89,287.00	364,131.00	-52.7%
Workers' Compensation		3601-3602	325,644.00	108,764.00	434,408.00	322,283.00	106,657.00	428,940.00	-1.3%
OPEB, Allocated		3701-3702	401,053.00	137,301.00	538,354.00	184,032.00	63,636.00	247,668.00	-54.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	125,872.00	37,797.00	163,669.00	New
PERS Reduction		3801-3802	38,127.00	64,930.00	103,057.00	52,741.00	64,346.00	117,087.00	13.6%
Other Employee Benefits		3901-3902	63,387.00	32,242.00	95,629.00	68,929.00	25,693.00	94,622.00	-1.1%
TOTAL EMPLOYEE BENEFITS			15,410,045.00	5,042,124.00	20,452,169.00	15,535,573.00	4,987,919.00	20,523,492.00	0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	250,071.00	15,135.00	265,206.00	250,071.00	30,270.00	280,341.00	5.7%
Books and Other Reference Materials		4200	1,321.00	390.00	1,711.00	1,321.00	0.00	1,321.00	-22.8%

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

19 64436 0000000  
Form 01

Covina-Valley Unified  
Los Angeles County

Description		Resource Codes		Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
	Materials and Supplies			4300	1,509,661.00	1,473,844.19	2,983,505.19	1,566,682.00	1,337,220.28	2,903,902.28	-2.7%
	Noncapitalized Equipment			4400	455,538.00	437,614.00	893,152.00	439,431.00	451,925.00	891,356.00	-0.2%
	Food			4700	0.00	85,094.00	85,094.00	0.00	8,034.00	8,034.00	-90.6%
	TOTAL BOOKS AND SUPPLIES				2,216,591.00	2,012,077.19	4,228,668.19	2,257,505.00	1,827,449.28	4,084,954.28	-3.4%
SERVICES AND OTHER OPERATING EXPENDITURES											
	Subagreements for Services			5100	0.00	2,383,364.00	2,383,364.00	0.00	2,235,315.00	2,235,315.00	-6.2%
	Travel and Conferences			5200	174,968.00	230,188.00	405,156.00	200,914.00	167,627.00	368,541.00	-9.0%
	Dues and Memberships			5300	49,831.00	3,430.00	53,261.00	49,513.00	3,330.00	52,843.00	-0.8%
	Insurance			5400 - 5450	423,987.00	0.00	423,987.00	421,457.00	0.00	421,457.00	-0.6%
	Operations and Housekeeping Services			5500	2,852,228.00	122,969.00	2,975,197.00	3,024,418.00	122,479.00	3,146,897.00	5.8%
	Rentals, Leases, Repairs, and Noncapitalized Improvements			5600	538,771.00	63,826.00	602,597.00	509,148.00	62,876.00	572,024.00	-5.1%
	Transfers of Direct Costs			5710	390,235.00	(390,235.00)	0.00	388,446.00	(388,446.00)	0.00	0.0%
	Transfers of Direct Costs - Interfund			5750	(4,439.00)	(990.00)	(5,429.00)	(119,566.00)	5,316.00	(114,250.00)	2004.4%
	Professional/Consulting Services and Operating Expenditures			5800	3,003,735.00	2,564,423.00	5,568,158.00	1,738,946.00	2,224,043.00	3,962,989.00	-28.8%
	Communications			5900	538,817.00	14,143.00	552,960.00	529,561.00	14,023.00	543,584.00	-1.7%
	TOTAL SERVICES AND OTHER OPERATING EXPENDITURES				7,968,133.00	4,991,118.00	12,959,251.00	6,742,837.00	4,446,563.00	11,189,400.00	-13.7%

			2012-13 Estimated Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	25,000.00	25,000.00	0.00	5,000.00	5,000.00	-80.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	372,544.00	17,887.00	390,431.00	31,321.00	0.00	31,321.00	-92.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			372,544.00	42,887.00	415,431.00	31,321.00	5,000.00	36,321.00	-91.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	637,994.00	637,994.00	0.00	576,630.00	576,630.00	-9.6%
Payments to County Offices		7142	0.00	4,365,762.00	4,365,762.00	0.00	4,313,119.00	4,313,119.00	-1.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	898,586.00	0.00	898,586.00	898,586.00	0.00	898,586.00	0.0%
All Other Transfers		7281-7283	0.00	742,989.00	742,989.00	0.00	558,329.00	558,329.00	-24.9%

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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	341,223.00	17,887.00	359,110.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			898,586.00	5,746,745.00	6,645,331.00	1,239,809.00	5,465,965.00	6,705,774.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,247,839.00)	1,247,839.00	0.00	(1,162,558.00)	1,162,558.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(591,814.00)	0.00	(591,814.00)	(481,868.00)	0.00	(481,868.00)	-18.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,839,653.00)	1,247,839.00	(591,814.00)	(1,644,426.00)	1,162,558.00	(481,868.00)	-18.6%
TOTAL, EXPENDITURES			77,466,881.75	36,572,568.19	114,039,449.94	77,114,102.75	35,209,883.28	112,323,986.03	-1.5%

Description			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund					0.00	0.00	0.00	0.00	0.00	0.0%	
From: Bond Interest and Redemption Fund					0.00	0.00	0.00	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In					2,000,000.00	2,239.00	2,002,239.00	3,000,000.00	1,000.00	3,001,000.00	49.9%
(a) TOTAL INTERFUND TRANSFERS IN					2,000,000.00	2,239.00	2,002,239.00	3,000,000.00	1,000.00	3,001,000.00	49.9%
INTERFUND TRANSFERS OUT											
To: Child Development Fund				7611	165,230.00	0.00	165,230.00	165,230.00	0.00	165,230.00	0.0%
To: Special Reserve Fund				7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund				7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund				7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund				7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out				7619	51,085.00	2,239.00	53,324.00	51,085.00	1,000.00	52,085.00	-2.3%
(b) TOTAL INTERFUND TRANSFERS OUT					216,315.00	2,239.00	218,554.00	216,315.00	1,000.00	217,315.00	-0.6%
OTHER SOURCES/USES											
SOURCES											
State Apportionments				8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments											
Proceeds											
Proceeds from Sales/Lease- Purchase of Land/Buildings				8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources											
Transfers from Funds of Lapsed/Reorganized LEAs				8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds											
Proceeds from Certificates of Participation				8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases				8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds				8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,088,247.00)	10,088,247.00	0.00	(9,993,551.00)	9,993,551.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,088,247.00)	10,088,247.00	0.00	(9,993,551.00)	9,993,551.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,304,562.00)	10,088,247.00	1,783,685.00	(7,209,866.00)	9,993,551.00	2,783,685.00	56.1%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	66,010,428.00	2,398,926.00	68,409,354.00	68,262,089.00	2,436,769.00	70,698,858.00	8.5%
2) Federal Revenue		8100-8299	302,500.00	7,013,810.00	7,316,310.00	250,000.00	6,334,655.00	6,584,655.00	-10.0%
3) Other State Revenue		8300-8599	11,854,410.00	14,763,978.43	26,618,388.43	11,907,472.00	11,935,239.44	23,842,711.44	-10.4%
4) Other Local Revenue		8600-8799	1,145,406.00	5,338,993.00	6,484,399.00	1,218,737.00	4,847,597.00	6,066,334.00	-6.4%
5) TOTAL REVENUES			79,312,744.00	29,515,707.43	108,828,451.43	81,638,298.00	25,554,260.44	107,192,558.44	0.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		48,830,866.75	18,555,575.76	67,386,442.51	48,825,776.75	17,723,189.60	66,548,966.35	-1.2%
2) Instruction - Related Services	2000-2999		8,673,603.00	3,901,891.00	12,575,494.00	8,885,587.00	4,169,456.00	13,055,043.00	3.8%
3) Pupil Services	3000-3999		2,929,054.00	4,216,499.47	7,145,553.47	2,913,725.00	3,812,996.68	6,726,721.68	-5.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		16,933.00	0.00	16,933.00	3,792.00	0.00	3,792.00	-77.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,570,985.00	1,373,189.00	7,944,174.00	5,541,737.00	1,349,984.00	6,891,721.00	-13.2%
8) Plant Services	8000-8999		9,390,284.00	2,778,667.96	12,168,951.96	9,547,106.00	2,688,292.00	12,235,398.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,055,156.00	5,746,745.00	6,801,901.00	1,396,379.00	5,465,965.00	6,862,344.00	0.9%
10) TOTAL EXPENDITURES			77,466,881.75	36,572,568.19	114,039,449.94	77,114,102.75	35,209,883.28	112,323,986.03	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,845,862.25	(7,056,860.76)	(5,210,998.51)	4,524,195.25	(9,655,622.84)	(5,131,427.59)	-1.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929		2,239.00	2,002,239.00	3,000,000.00	1,000.00	3,001,000.00	49.9%
b) Transfers Out		7600-7629	216,315.00	2,239.00	218,554.00	216,315.00	1,000.00	217,315.00	-0.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,088,247.00)	10,088,247.00	0.00	(9,993,551.00)	9,993,551.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,304,562.00)	10,088,247.00	1,783,685.00	(7,209,866.00)	9,993,551.00	2,783,685.00	56.1%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,458,699.75)	3,031,388.24	(3,427,313.51)	(2,685,670.75)	337,928.16	(2,347,742.59)	-31.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	20,541,374.95	2,430,686.96	22,972,061.91	14,082,675.20	5,462,073.20	19,544,748.40	-14.9%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,541,374.95	2,430,686.96	22,972,061.91	14,082,675.20	5,462,073.20	19,544,748.40	-14.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,541,374.95	2,430,686.96	22,972,061.91	14,082,675.20	5,462,073.20	19,544,748.40	-14.9%
2) Ending Balance, June 30 (E + F1e)			14,082,675.20	5,462,073.20	19,544,748.40	11,397,004.45	5,800,001.36	17,197,005.81	-12.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Revolving Cash		9712	56,737.00	0.00	56,737.00	56,737.00	0.00	56,737.00	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	5,462,073.20	5,462,073.20	0.00	5,800,001.36	5,800,001.36	6.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	560,000.00	0.00	560,000.00	560,000.00	0.00	560,000.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,427,748.00	0.00	3,427,748.00	3,376,246.00	0.00	3,376,246.00	-1.5%
Unassigned/Unappropriated Amount		9790	10,003,190.20	0.00	10,003,190.20	7,369,021.45	0.00	7,369,021.45	-26.3%



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

Covina-Valley Unified  
Los Angeles County

19 64436 0000000  
Form 01

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	340,684.08	272,096.08
6300	Lottery: Instructional Materials	1,323,673.46	1,890,380.46
6500	Special Education	2,507,380.00	2,583,321.00
6512	Special Ed: Mental Health Services	377,949.91	572,278.15
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	95,284.40	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	163,386.00	0.00
9010	Other Restricted Local	653,715.35	481,925.67
Total, Restricted Balance		5,462,073.20	5,800,001.36

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,208,733.00	17,342,995.00	-4.8%
3) Other State Revenue		8300-8599	48,680,719.00	48,680,719.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			66,890,452.00	66,024,714.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	66,889,452.00	66,023,714.00	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			66,889,452.00	66,023,714.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	1,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,000.00	2,000.00	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,000.00	2,000.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	18,208,733.00	17,342,995.00	-4.8%
<b>TOTAL, FEDERAL REVENUE</b>			18,208,733.00	17,342,995.00	-4.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	43,319,829.00	43,319,829.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,360,890.00	5,360,890.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			48,680,719.00	48,680,719.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	0.0%
<b>TOTAL, REVENUES</b>			66,890,452.00	66,024,714.00	-1.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	21,948,378.00	21,166,754.00	-3.6%
To County Offices		7212	1,621,245.00	1,537,131.00	-5.2%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	27,743,194.00	27,743,194.00	0.0%
To County Offices	6500	7222	15,576,635.00	15,576,635.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>66,889,452.00</b>	<b>66,023,714.00</b>	<b>-1.3%</b>
<b>TOTAL EXPENDITURES</b>			<b>66,889,452.00</b>	<b>66,023,714.00</b>	<b>-1.3%</b>

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,208,733.00	17,342,995.00	-4.8%
3) Other State Revenue		8300-8599	48,680,719.00	48,680,719.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			66,890,452.00	66,024,714.00	-1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	66,889,452.00	66,023,714.00	-1.3%
10) TOTAL, EXPENDITURES			66,889,452.00	66,023,714.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,000.00	1,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	1,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,000.00	2,000.00	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,000.00	2,000.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,230,530.00	5,230,530.00	0.0%
4) Other Local Revenue		8600-8799	2,899,860.00	1,446,860.00	-50.1%
5) TOTAL, REVENUES			8,130,390.00	6,677,390.00	-17.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,806,777.00	1,029,128.00	-43.0%
2) Classified Salaries		2000-2999	1,330,948.00	838,715.00	-37.0%
3) Employee Benefits		3000-3999	945,552.00	596,405.00	-36.9%
4) Books and Supplies		4000-4999	584,907.74	567,347.00	-3.0%
5) Services and Other Operating Expenditures		5000-5999	479,084.00	495,607.00	3.4%
6) Capital Outlay		6000-6999	32,654.00	1,943,140.00	5850.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	28,928.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	301,484.00	194,172.00	-35.6%
9) TOTAL, EXPENDITURES			5,481,406.74	5,693,442.00	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,648,983.26	983,948.00	-62.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,085.00	51,085.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	3,000,000.00	50.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,948,915.00)	(2,948,915.00)	51.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			700,068.26	(1,964,967.00)	-380.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,814,318.41	2,514,386.67	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,814,318.41	2,514,386.67	38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,814,318.41	2,514,386.67	38.6%
2) Ending Balance, June 30 (E + F1e)			2,514,386.67	549,419.67	-78.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,294,940.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,219,446.67	549,419.67	-54.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	5,230,530.00	5,230,530.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,230,530.00</b>	<b>5,230,530.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,000.00	10,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,286,860.00	1,286,860.00	0.0%
Interagency Services		8677	300,000.00	150,000.00	-50.0%
Other Local Revenue					
All Other Local Revenue		8699	1,300,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,899,860.00</b>	<b>1,446,860.00</b>	<b>-50.1%</b>
<b>TOTAL REVENUES</b>			<b>8,130,390.00</b>	<b>6,677,390.00</b>	<b>-17.9%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,281,411.00	778,505.00	-39.2%
Certificated Pupil Support Salaries		1200	142,273.00	95,634.00	-32.8%
Certificated Supervisors' and Administrators' Salaries		1300	237,605.00	154,989.00	-34.8%
Other Certificated Salaries		1900	145,488.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,806,777.00</b>	<b>1,029,128.00</b>	<b>-43.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	355,550.00	7,700.00	-97.8%
Classified Support Salaries		2200	249,745.00	191,197.00	-23.4%
Classified Supervisors' and Administrators' Salaries		2300	159,696.00	159,696.00	0.0%
Clerical, Technical and Office Salaries		2400	517,907.00	428,726.00	-17.2%
Other Classified Salaries		2900	48,050.00	51,396.00	7.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,330,948.00</b>	<b>838,715.00</b>	<b>-37.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	135,045.00	75,723.00	-43.9%
PERS		3201-3202	145,921.00	93,682.00	-35.8%
OASDI/Medicare/Alternative		3301-3302	153,008.00	76,753.00	-49.8%
Health and Welfare Benefits		3401-3402	392,075.00	302,250.00	-22.9%
Unemployment Insurance		3501-3502	32,919.00	8,750.00	-73.4%
Workers' Compensation		3601-3602	43,323.00	10,853.00	-74.9%
OPEB, Allocated		3701-3702	11,024.00	6,128.00	-44.4%
OPEB, Active Employees		3751-3752	0.00	5,206.00	New
PERS Reduction		3801-3802	29,985.00	12,825.00	-57.2%
Other Employee Benefits		3901-3902	2,252.00	4,235.00	88.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>945,552.00</b>	<b>596,405.00</b>	<b>-36.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,837.00	1,837.00	0.0%
Materials and Supplies		4300	564,323.74	546,763.00	-3.1%
Noncapitalized Equipment		4400	18,747.00	18,747.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>584,907.74</b>	<b>567,347.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,228.00	4,060.00	-34.8%
Dues and Memberships		5300	1,991.00	1,991.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	0.0%
Operations and Housekeeping Services		5500	179,995.00	188,976.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,050.00	55,050.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	1,200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	129,955.00	139,790.00	7.6%
Communications		5900	29,665.00	29,540.00	-0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>479,084.00</b>	<b>495,607.00</b>	<b>3.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,726.00	0.00	-100.0%
Equipment		6400	28,928.00	1,943,140.00	6617.2%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>32,654.00</b>	<b>1,943,140.00</b>	<b>5850.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	28,928.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>28,928.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	301,484.00	194,172.00	-35.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			301,484.00	194,172.00	-35.6%
<b>TOTAL, EXPENDITURES</b>			5,481,406.74	5,693,442.00	3.9%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	51,085.00	51,085.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,085.00	51,085.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	3,000,000.00	50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	3,000,000.00	50.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(1,948,915.00)	(2,948,915.00)	51.3%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,230,530.00	5,230,530.00	0.0%
4) Other Local Revenue		8600-8799	2,899,860.00	1,446,860.00	-50.1%
5) TOTAL REVENUES			8,130,390.00	6,677,390.00	-17.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,577,565.00	1,643,673.00	-36.2%
2) Instruction - Related Services	2000-2999		1,811,028.74	1,185,697.00	-34.5%
3) Pupil Services	3000-3999		172,732.00	119,652.00	-30.7%
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		301,484.00	194,172.00	-35.6%
8) Plant Services	8000-8999		543,597.00	2,446,320.00	350.0%
9) Other Outgo	9000-9999	Except 7600-7699	75,000.00	103,928.00	38.6%
10) TOTAL EXPENDITURES			5,481,406.74	5,693,442.00	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,648,983.26	983,948.00	-62.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,085.00	51,085.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	3,000,000.00	50.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,948,915.00)	(2,948,915.00)	51.3%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance			700,068.26	(1,964,967.00)	-38.1
a) As of July 1 - Unaudited					
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)	9791		1,814,318.41	2,514,386.67	38.1
d) Other Restatements	9793		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)	9795		1,814,318.41	2,514,386.67	38.6
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable			1,814,318.41	2,514,386.67	38.6%
Revolving Cash			2,514,386.67	549,419.67	-78.1%
Stores	9711		0.00	0.00	0.0%
Prepaid Expenditures	9712		0.00	0.00	0.0%
All Others	9713		0.00	0.00	0.0%
b) Restricted	9719		0.00	0.00	0.0%
c) Committed			0.00	0.00	0.0%
Stabilization Arrangements	9740		1,294,940.00	0.00	-100.0%
Other Commitments (by Resource/Object)	9750		0.00	0.00	0.0%
d) Assigned	9760		0.00	0.00	0.0%
Other Assignments (by Resource/Object)	9780		1,219,446.67	549,419.67	-54.9%
e) Unassigned/Unappropriated	9789		0.00	0.00	0.0%
Reserve for Economic Uncertainties	9790		0.00	0.00	0.0%
Unassigned/Unappropriated Amount					

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	1,294,940.00	0.00
Total, Restricted Balance		1,294,940.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	615,193.00	615,193.00	0.0%
3) Other State Revenue		8300-8599	977,340.00	960,776.00	-1.7%
4) Other Local Revenue		8600-8799	40,500.00	40,500.00	0.0%
5) TOTAL, REVENUES			1,633,033.00	1,616,469.00	-1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	671,130.00	657,260.00	-2.1%
2) Classified Salaries		2000-2999	453,231.00	457,060.00	0.8%
3) Employee Benefits		3000-3999	345,822.00	341,998.00	-1.1%
4) Books and Supplies		4000-4999	126,996.85	180,423.93	42.1%
5) Services and Other Operating Expenditures		5000-5999	113,109.64	91,676.00	-18.9%
6) Capital Outlay		6000-6999	3,170.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	3,170.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	89,103.00	86,469.00	-3.0%
9) TOTAL, EXPENDITURES			1,802,562.49	1,818,056.93	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(169,529.49)	(201,587.93)	18.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	165,230.00	165,230.00	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			165,230.00	165,230.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,299.49)	(36,357.93)	745.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,922.01	84,622.52	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,922.01	84,622.52	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,922.01	84,622.52	-4.8%
2) Ending Balance, June 30 (E + F1e)			84,622.52	48,264.59	-43.0%
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	42,723.52	40,264.59	-5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,899.00	8,000.00	-80.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	615,193.00	615,193.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>615,193.00</b>	<b>615,193.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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	944,058.00	944,058.00	0.0%
All Other State Revenue	All Other	8590	33,282.00	16,718.00	-49.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>977,340.00</b>	<b>960,776.00</b>	<b>-1.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	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	29,000.00	29,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,500.00	7,500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>40,500.00</b>	<b>40,500.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,633,033.00</b>	<b>1,616,469.00</b>	<b>-1.0%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	632,329.00	593,639.00	-6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	38,801.00	63,621.00	64.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>671,130.00</b>	<b>657,260.00</b>	<b>-2.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	56,932.00	75,019.00	31.8%
Classified Support Salaries		2200	60,251.00	52,051.00	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,457.00	53,144.00	3.3%
Other Classified Salaries		2900	284,591.00	276,846.00	-2.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>453,231.00</b>	<b>457,060.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	28,903.00	33,343.00	15.4%
PERS		3201-3202	65,566.00	57,214.00	-12.7%
OASDI/Medicare/Alternative		3301-3302	58,408.00	54,557.00	-6.6%
Health and Welfare Benefits		3401-3402	137,361.00	170,749.00	24.3%
Unemployment Insurance		3501-3502	12,207.00	5,177.00	-57.6%
Workers' Compensation		3601-3602	7,170.00	6,118.00	-14.7%
OPEB, Allocated		3701-3702	27,446.00	3,721.00	-86.4%
OPEB, Active Employees		3751-3752	0.00	2,504.00	New
PERS Reduction		3801-3802	7,761.00	7,615.00	-1.9%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>345,822.00</b>	<b>341,998.00</b>	<b>-1.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	126,996.85	180,423.93	42.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>126,996.85</b>	<b>180,423.93</b>	<b>42.1%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,403.00	2,803.00	-17.6%
Dues and Memberships		5300	250.00	250.00	0.0%
Insurance		5400-5450	11,691.00	11,691.00	0.0%
Operations and Housekeeping Services		5500	17,145.00	17,723.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,450.00	3,450.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,910.00	24,625.00	-5.0%
Professional/Consulting Services and Operating Expenditures		5800	44,710.64	24,584.00	-45.0%
Communications		5900	6,550.00	6,550.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			113,109.64	91,676.00	-18.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	3,170.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			3,170.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	3,170.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	3,170.00	New
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	89,103.00	86,469.00	-3.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			89,103.00	86,469.00	-3.0%
<b>TOTAL EXPENDITURES</b>			1,802,562.49	1,818,056.93	0.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	165,230.00	165,230.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			165,230.00	165,230.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			165,230.00	165,230.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	615,193.00	615,193.00	0.0%
3) Other State Revenue		8300-8599	977,340.00	960,776.00	-1.7%
4) Other Local Revenue		8600-8799	40,500.00	40,500.00	0.0%
5) TOTAL REVENUES			1,633,033.00	1,616,469.00	-1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,420,005.49	1,412,474.93	-0.5%
2) Instruction - Related Services	2000-2999		154,221.00	193,363.00	25.4%
3) Pupil Services	3000-3999		17,621.00	11,867.00	-32.7%
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		89,103.00	86,469.00	-3.0%
8) Plant Services	8000-8999		121,612.00	110,713.00	-9.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	3,170.00	New
10) TOTAL EXPENDITURES			1,802,562.49	1,818,056.93	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(169,529.49)	(201,587.93)	18.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	165,230.00	165,230.00	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			165,230.00	165,230.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,299.49)	(36,357.93)	745.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,922.01	84,622.52	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,922.01	84,622.52	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,922.01	84,622.52	-4.8%
2) Ending Balance, June 30 (E + F1e)			84,622.52	48,264.59	-43.0%
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	42,723.52	40,264.59	-5.8%
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	41,899.00	8,000.00	-80.9%
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	2013-14
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	40,264.59	40,264.59
9010	Other Restricted Local	2,458.93	0.00
Total, Restricted Balance		42,723.52	40,264.59

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,210,101.00	4,389,213.00	4.3%
3) Other State Revenue		8300-8599	354,291.00	370,865.00	4.7%
4) Other Local Revenue		8600-8799	1,001,641.00	1,001,641.00	0.0%
5) TOTAL REVENUES			5,566,033.00	5,761,719.00	3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,632,525.00	1,706,210.00	4.5%
3) Employee Benefits		3000-3999	487,128.00	522,419.00	7.2%
4) Books and Supplies		4000-4999	2,780,609.00	2,766,629.00	-0.5%
5) Services and Other Operating Expenditures		5000-5999	181,733.00	184,281.00	1.4%
6) Capital Outlay		6000-6999	105,725.00	407,000.00	285.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	5,725.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,227.00	201,227.00	0.0%
9) TOTAL EXPENDITURES			5,388,947.00	5,793,491.00	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			177,086.00	(31,772.00)	-117.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			177,086.00	(31,772.00)	-117.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,856,724.81	4,033,810.81	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,856,724.81	4,033,810.81	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,856,724.81	4,033,810.81	4.6%
2) Ending Balance, June 30 (E + F1e)			4,033,810.81	4,002,038.81	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,033,810.81	4,002,038.81	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,210,101.00	4,389,213.00	4.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,210,101.00</b>	<b>4,389,213.00</b>	<b>4.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	354,291.00	370,865.00	4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>354,291.00</b>	<b>370,865.00</b>	<b>4.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	804,297.00	804,297.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,591.00	20,591.00	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	176,753.00	176,753.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,001,641.00</b>	<b>1,001,641.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,566,033.00</b>	<b>5,761,719.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,294,449.00	1,386,762.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	96,448.00	97,752.00	1.4%
Clerical, Technical and Office Salaries		2400	229,030.00	209,098.00	-8.7%
Other Classified Salaries		2900	12,598.00	12,598.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,632,525.00	1,706,210.00	4.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	35.00	35.00	0.0%
PERS		3201-3202	114,195.00	114,817.00	0.5%
OASDI/Medicare/Alternative		3301-3302	125,246.00	123,499.00	-1.4%
Health and Welfare Benefits		3401-3402	193,843.00	237,153.00	22.3%
Unemployment Insurance		3501-3502	18,032.00	8,172.00	-54.7%
Workers' Compensation		3601-3602	10,166.00	10,011.00	-1.5%
OPEB, Allocated		3701-3702	7,347.00	5,598.00	-23.8%
OPEB, Active Employees		3751-3752	0.00	4,108.00	New
PERS Reduction		3801-3802	15,264.00	16,026.00	5.0%
Other Employee Benefits		3901-3902	3,000.00	3,000.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			487,128.00	522,419.00	7.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	256,353.00	244,854.00	-4.5%
Noncapitalized Equipment		4400	84,696.00	32,855.00	-61.2%
Food		4700	2,439,560.00	2,488,920.00	2.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,780,609.00	2,766,629.00	-0.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,862.00	7,862.00	0.0%
Dues and Memberships		5300	978.00	978.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.0%
Operations and Housekeeping Services		5500	51,096.00	51,096.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,680.00	6,680.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,804.00)	(23,056.00)	-3.1%
Professional/Consulting Services and Operating Expenditures		5800	102,421.00	104,221.00	1.8%
Communications		5900	1,500.00	1,500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>181,733.00</b>	<b>184,281.00</b>	<b>1.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	7,000.00	New
Equipment		6400	105,725.00	400,000.00	278.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>105,725.00</b>	<b>407,000.00</b>	<b>285.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	5,725.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>5,725.00</b>	<b>New</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	201,227.00	201,227.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>201,227.00</b>	<b>201,227.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,388,947.00</b>	<b>5,793,491.00</b>	<b>7.5%</b>

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,210,101.00	4,389,213.00	4.3%
3) Other State Revenue		8300-8599	354,291.00	370,865.00	4.7%
4) Other Local Revenue		8600-8799	1,001,641.00	1,001,641.00	0.0%
5) TOTAL REVENUES			5,566,033.00	5,761,719.00	3.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		5,134,718.00	5,526,537.00	7.6%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		201,227.00	201,227.00	0.0%
8) Plant Services	8000-8999		53,002.00	60,002.00	13.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	5,725.00	New
10) TOTAL EXPENDITURES			5,388,947.00	5,793,491.00	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			177,086.00	(31,772.00)	-117.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			177,086.00	(31,772.00)	-117.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,856,724.81	4,033,810.81	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,856,724.81	4,033,810.81	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,856,724.81	4,033,810.81	4.6%
2) Ending Balance, June 30 (E + F1e)			4,033,810.81	4,002,038.81	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,033,810.81	4,002,038.81	-0.8%
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	2013-14
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,033,210.81	4,001,138.81
9010	Other Restricted Local	600.00	900.00
Total, Restricted Balance		4,033,810.81	4,002,038.81



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,568.00	2,000.00	-64.1%
5) TOTAL REVENUES			5,568.00	2,000.00	-64.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	170,643.00	266,805.44	56.4%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	4,000.00	0.0%
6) Capital Outlay		6000-6999	798,139.00	658,702.00	-17.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			972,782.00	929,507.44	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(967,214.00)	(927,507.44)	-4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(967,214.00)	(927,507.44)	-4.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,894,721.44	927,507.44	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,894,721.44	927,507.44	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,894,721.44	927,507.44	-51.0%
2) Ending Balance, June 30 (E + F1e)			927,507.44	0.00	-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		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	927,507.44	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,568.00	2,000.00	-64.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,568.00	2,000.00	-64.1%
<b>TOTAL, REVENUES</b>			5,568.00	2,000.00	-64.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	169,943.00	266,805.44	57.0%
Noncapitalized Equipment		4400	700.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			170,643.00	266,805.44	56.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	4,000.00	4,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,000.00</b>	<b>4,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	798,139.00	519,166.00	-35.0%
Equipment		6400	0.00	139,536.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>798,139.00</b>	<b>658,702.00</b>	<b>-17.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>972,782.00</b>	<b>929,507.44</b>	<b>-4.4%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,568.00	2,000.00	-64.1%
5) TOTAL, REVENUES			5,568.00	2,000.00	-64.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		972,782.00	929,507.44	-4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			972,782.00	929,507.44	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(967,214.00)	(927,507.44)	-4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(967,214.00)	(927,507.44)	-4.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,894,721.44	927,507.44	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,894,721.44	927,507.44	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,894,721.44	927,507.44	-51.0%
2) Ending Balance, June 30 (E + F1e)			927,507.44	0.00	-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		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	927,507.44	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,718.36	5,812.00	-13.5%
5) TOTAL REVENUES			6,718.36	5,812.00	-13.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,637.00	29,910.00	430.6%
3) Employee Benefits		3000-3999	635.00	3,077.00	384.6%
4) Books and Supplies		4000-4999	173,842.00	1,047.00	-99.4%
5) Services and Other Operating Expenditures		5000-5999	114,667.00	110,834.00	-3.3%
6) Capital Outlay		6000-6999	5,441,357.29	4,856,635.00	-10.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	337,291.00	337,291.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,073,429.29	5,338,794.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,066,710.93)	(5,332,982.00)	-12.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,800,000.00	0.00	-100.0%
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			29,800,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,733,289.07	(5,332,982.00)	-122.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,021,972.74	25,755,261.81	1173.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,021,972.74	25,755,261.81	1173.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,021,972.74	25,755,261.81	1173.8%
2) Ending Balance, June 30 (E + F1e)			25,755,261.81	20,422,279.81	-20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	25,755,261.81	20,422,279.81	-20.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,825.87	5,812.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	892.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,718.36</b>	<b>5,812.00</b>	<b>-13.5%</b>
<b>TOTAL, REVENUES</b>			<b>6,718.36</b>	<b>5,812.00</b>	<b>-13.5%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,637.00	29,910.00	430.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>5,637.00</b>	<b>29,910.00</b>	<b>430.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	1,395.00	New
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	82.00	1,240.00	1412.2%
Health and Welfare Benefits		3401-3402	433.00	0.00	-100.0%
Unemployment Insurance		3501-3502	62.00	150.00	141.9%
Workers' Compensation		3601-3602	35.00	186.00	431.4%
OPEB, Allocated		3701-3702	23.00	106.00	360.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>635.00</b>	<b>3,077.00</b>	<b>384.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,718.00	1,047.00	-98.8%
Noncapitalized Equipment		4400	87,124.00	0.00	-100.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>173,842.00</b>	<b>1,047.00</b>	<b>-99.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	506.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	939.00	110,297.00	11646.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	113,222.00	537.00	-99.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>114,667.00</b>	<b>110,834.00</b>	<b>-3.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,385,296.29	4,856,635.00	-9.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	56,061.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,441,357.29</b>	<b>4,856,635.00</b>	<b>-10.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	41,957.00	41,957.00	0.0%
Other Debt Service - Principal		7439	295,334.00	295,334.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>337,291.00</b>	<b>337,291.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,073,429.29</b>	<b>5,338,794.00</b>	<b>-12.1%</b>

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



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	29,800,000.00	0.00	-100.0%
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%
<b>(c) TOTAL, SOURCES</b>			29,800,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			29,800,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,718.36	5,812.00	-13.5%
5) TOTAL REVENUES			6,718.36	5,812.00	-13.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		5,736,138.29	5,001,503.00	-12.8%
9) Other Outgo	9000-9999	Except 7600-7699	337,291.00	337,291.00	0.0%
10) TOTAL EXPENDITURES			6,073,429.29	5,338,794.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,066,710.93)	(5,332,982.00)	-12.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,800,000.00	0.00	-100.0%
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			29,800,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,733,289.07	(5,332,982.00)	-122.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,021,972.74	25,755,261.81	1173.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,021,972.74	25,755,261.81	1173.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,021,972.74	25,755,261.81	1173.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			25,755,261.81	20,422,279.81	-20.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,755,261.81	20,422,279.81	-20.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,713.00	115,713.00	-4.1%
5) TOTAL REVENUES			120,713.00	115,713.00	-4.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,250.00	3,250.00	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	1,000,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,250.00	1,003,250.00	30769.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			117,463.00	(887,537.00)	-855.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,463.00	(887,537.00)	-855.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,058,843.31	2,176,306.31	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,058,843.31	2,176,306.31	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,058,843.31	2,176,306.31	5.7%
2) Ending Balance, June 30 (E + F1e)			2,176,306.31	1,288,769.31	-40.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,176,306.31	1,288,769.31	-40.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,713.00	7,713.00	-39.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	108,000.00	108,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			120,713.00	115,713.00	-4.1%
<b>TOTAL, REVENUES</b>			120,713.00	115,713.00	-4.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,250.00	3,250.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,250.00	3,250.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,000,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	1,000,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,250.00	1,003,250.00	30769.2%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,713.00	115,713.00	-4.1%
5) TOTAL REVENUES			120,713.00	115,713.00	-4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,250.00	3,250.00	0.0%
8) Plant Services	8000-8999		0.00	1,000,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,250.00	1,003,250.00	30769.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			117,463.00	(887,537.00)	-855.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,463.00	(887,537.00)	-855.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,058,843.31	2,176,306.31	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,058,843.31	2,176,306.31	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,058,843.31	2,176,306.31	5.7%
2) Ending Balance, June 30 (E + F1e)			2,176,306.31	1,288,769.31	-40.8%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,176,306.31	1,288,769.31	-40.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(680,961.68)	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL REVENUES			(682,961.68)	8,000.00	-101.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(682,961.68)	8,000.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(682,961.68)	8,000.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,560,933.88	2,877,972.20	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,560,933.88	2,877,972.20	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,560,933.88	2,877,972.20	-19.2%
2) Ending Balance, June 30 (E + F1e)			2,877,972.20	2,885,972.20	0.3%
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	2,877,972.20	2,885,972.20	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	(690,961.68)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			(690,961.68)	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,000.00	8,000.00	0.0%
<b>TOTAL, REVENUES</b>			(682,961.68)	8,000.00	-101.2%



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

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

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(690,961.68)	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL REVENUES			(682,961.68)	8,000.00	-101.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(682,961.68)	8,000.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(682,961.68)	8,000.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,560,933.88	2,877,972.20	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,560,933.88	2,877,972.20	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,560,933.88	2,877,972.20	-19.2%
2) Ending Balance, June 30 (E + F1e)			2,877,972.20	2,885,972.20	0.3%
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	2,877,972.20	2,885,972.20	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7710	State School Facilities Projects	2,877,972.20	2,885,972.20
Total, Restricted Balance		2,877,972.20	2,885,972.20

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL REVENUES			50.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	12,593.48	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			12,593.48	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,543.48)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,543.48)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,543.48	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,543.48	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,543.48	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	50.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>50.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	12,593.48	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			12,593.48	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			12,593.48	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,593.48	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,593.48	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,543.48)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,543.48)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,543.48	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,543.48	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,543.48	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,562,282.00	6,562,282.00	0.0%
5) TOTAL, REVENUES			6,562,282.00	6,562,282.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	6,860,681.00	6,860,681.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,860,681.00	6,860,681.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(298,399.00)	(298,399.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(298,399.00)	(298,399.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,767,701.00	3,469,302.00	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,767,701.00	3,469,302.00	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,767,701.00	3,469,302.00	-7.9%
2) Ending Balance, June 30 (E + F1e)			3,469,302.00	3,170,903.00	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,469,302.00	3,170,903.00	-8.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,259,960.00	6,259,960.00	0.0%
Unsecured Roll		8612	85,381.00	85,381.00	0.0%
Prior Years' Taxes		8613	182,706.00	182,706.00	0.0%
Supplemental Taxes		8614	25,800.00	25,800.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,435.00	8,435.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,562,282.00	6,562,282.00	0.0%
<b>TOTAL, REVENUES</b>			6,562,282.00	6,562,282.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,389,308.00	3,389,308.00	0.0%
Bond Interest and Other Service Charges		7434	3,471,373.00	3,471,373.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,860,681.00</b>	<b>6,860,681.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>6,860,681.00</b>	<b>6,860,681.00</b>	<b>0.0%</b>

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,562,282.00	6,562,282.00	0.0%
5) TOTAL REVENUES			6,562,282.00	6,562,282.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	6,860,681.00	6,860,681.00	0.0%
10) TOTAL EXPENDITURES			6,860,681.00	6,860,681.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(298,399.00)	(298,399.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(298,399.00)	(298,399.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,767,701.00	3,469,302.00	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,767,701.00	3,469,302.00	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,767,701.00	3,469,302.00	-7.9%
2) Ending Balance, June 30 (E + F1e)			3,469,302.00	3,170,903.00	-8.6%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,469,302.00	3,170,903.00	-8.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,252.00	500,252.00	0.0%
5) TOTAL REVENUES			500,252.00	500,252.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	255.00	255.00	0.0%
2) Classified Salaries		2000-2999	280,458.00	299,216.00	6.7%
3) Employee Benefits		3000-3999	64,558.00	71,273.00	10.4%
4) Books and Supplies		4000-4999	18,966.44	17,575.00	-7.3%
5) Services and Other Operating Expenses		5000-5999	8,928.00	8,928.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			373,165.44	397,247.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			127,086.56	103,005.00	-18.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,212.00	17,212.00	0.0%
b) Transfers Out		7600-7629	17,212.00	17,212.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			127,086.56	103,005.00	-18.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,416.97	162,503.53	358.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,416.97	162,503.53	358.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,416.97	162,503.53	358.8%
2) Ending Net Position, June 30 (E + F1e)			162,503.53	265,508.53	63.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	162,503.53	265,508.53	63.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) 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		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	10.00	10.00	0.0%
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	499,908.00	499,908.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	334.00	334.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>500,252.00</b>	<b>500,252.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>500,252.00</b>	<b>500,252.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	255.00	255.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>255.00</b>	<b>255.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	9,947.00	9,735.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	47,514.00	47,514.00	0.0%
Clerical, Technical and Office Salaries		2400	50,412.00	50,412.00	0.0%
Other Classified Salaries		2900	172,585.00	191,555.00	11.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>280,458.00</b>	<b>299,216.00</b>	<b>6.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,948.00	2,948.00	0.0%
PERS		3201-3202	18,255.00	18,159.00	-0.5%
OASDI/Medicare/Alternative		3301-3302	21,628.00	20,422.00	-5.6%
Health and Welfare Benefits		3401-3402	10,919.00	20,725.00	89.8%
Unemployment Insurance		3501-3502	3,055.00	1,435.00	-53.0%
Workers' Compensation		3601-3602	1,725.00	1,659.00	-3.8%
OPEB, Allocated		3701-3702	1,404.00	970.00	-30.9%
OPEB, Active Employees		3751-3752	0.00	405.00	New
PERS Reduction		3801-3802	2,624.00	2,550.00	-2.8%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>64,558.00</b>	<b>71,273.00</b>	<b>10.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,163.44	8,772.00	-13.7%
Noncapitalized Equipment		4400	8,803.00	8,803.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,966.44</b>	<b>17,575.00</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,889.00	1,889.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,184.00	1,184.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,615.00	5,615.00	0.0%
Communications		5900	240.00	240.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,928.00</b>	<b>8,928.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>373,165.44</b>	<b>397,247.00</b>	<b>6.5%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	17,212.00	17,212.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,212.00	17,212.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	17,212.00	17,212.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,212.00	17,212.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,252.00	500,252.00	0.0%
5) TOTAL, REVENUES			500,252.00	500,252.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		373,165.44	397,247.00	6.5%
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			373,165.44	397,247.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			127,086.56	103,005.00	-18.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,212.00	17,212.00	0.0%
b) Transfers Out		7600-7629	17,212.00	17,212.00	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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			127,086.56	103,005.00	-18.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,416.97	162,503.53	358.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,416.97	162,503.53	358.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,416.97	162,503.53	358.8%
2) Ending Net Position, June 30 (E + F1e)			162,503.53	265,508.53	63.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	162,503.53	265,508.53	63.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,854,776.00	12,709,007.00	-1.1%
5) TOTAL REVENUES			12,854,776.00	12,709,007.00	-1.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,401,163.00	13,510,839.00	0.8%
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			13,401,163.00	13,510,839.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(546,387.00)	(801,832.00)	46.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(546,387.00)	(801,832.00)	46.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,586,841.49	2,040,454.49	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,586,841.49	2,040,454.49	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,586,841.49	2,040,454.49	-21.1%
2) Ending Net Position, June 30 (E + F1e)			2,040,454.49	1,238,622.49	-39.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,040,454.49	1,238,622.49	-39.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) 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		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,010.00	20,510.00	-10.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	12,676,027.00	12,538,497.00	-1.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	155,739.00	150,000.00	-3.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,854,776.00</b>	<b>12,709,007.00</b>	<b>-1.1%</b>
<b>TOTAL, REVENUES</b>			<b>12,854,776.00</b>	<b>12,709,007.00</b>	<b>-1.1%</b>



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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	13,401,163.00	13,510,839.00	0.8%
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 - 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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>13,401,163.00</b>	<b>13,510,839.00</b>	<b>0.8%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>13,401,163.00</b>	<b>13,510,839.00</b>	<b>0.8%</b>

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,854,776.00	12,709,007.00	-1.1%
5) TOTAL REVENUES			12,854,776.00	12,709,007.00	-1.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		13,401,163.00	13,510,839.00	0.8%
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			13,401,163.00	13,510,839.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(546,387.00)	(801,832.00)	46.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(546,387.00)	(801,832.00)	46.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,586,841.49	2,040,454.49	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,586,841.49	2,040,454.49	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,586,841.49	2,040,454.49	-21.1%
2) Ending Net Position, June 30 (E + F1e)			2,040,454.49	1,238,622.49	-39.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,040,454.49	1,238,622.49	-39.3%

San Joaquin Valley Unified  
San Joaquin County

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			7,633.50	7,297.09	7,297.09	7,480.72
a. Kindergarten	811.53	811.53				
b. Grades One through Three	2,338.00	2,338.00				
c. Grades Four through Six	2,396.56	2,396.56				
d. Grades Seven and Eight	1,930.78	1,930.78				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.17	1.17				
g. Community Day School	1.51	1.51				
2. Special Education						
a. Special Day Class	285.48	285.48	285.48	285.48	285.48	285.48
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	12.81	12.81	12.81	12.81	12.81	12.81
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL ELEMENTARY	7,777.84	7,777.84	7,931.79	7,595.38	7,595.38	7,779.01
<b>HIGH SCHOOL</b>						
4. General Education			4,756.78	4,393.15	4,393.15	4,593.15
a. Grades Nine through Twelve	4,399.80	4,399.80				
b. Continuation Education	187.63	187.63				
c. Opportunity Schools and Full-Day Opportunity Classes	4.12	4.12				
d. Home and Hospital	1.89	1.89				
e. Community Day School	0.88	0.88				
5. Special Education						
a. Special Day Class	162.67	162.67	162.67	162.67	162.67	162.67
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	17.57	18.46	18.46	18.46	18.46	18.46
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL HIGH SCHOOL	4,774.56	4,775.45	4,937.91	4,574.28	4,574.28	4,774.28
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	69.56	69.56	69.56	69.56	69.56	69.56
b. Special Day Class - High School	76.40	76.40	76.40	76.40	76.40	76.40
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	145.96	145.96	145.96	145.96	145.96	145.96
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,698.36	12,699.25	13,015.66	12,315.62	12,315.62	12,699.25
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Covina-Valley Unified  
Los Angeles County

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,698.36	12,699.25	13,015.66	12,315.62	12,315.62	12,699.25
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref: Dht)								
<b>A. BEGINNING CASH</b>		15,260,934.00	14,202,846.00	13,562,021.00	19,591,229.00	14,613,879.00	11,523,648.00	21,924,474.00	18,451,102.00
<b>B. RECEIPTS</b>									
Revenue Limit Sources		0.00	892,497.00	8,472,503.00	2,146,812.00	3,968,459.00	6,821,026.00	7,787,769.00	2,035,855.00
Principal Apportionment		213,814.00	379,078.00	0.00	0.00	350,000.00	3,800,000.00	2,900,000.00	900,000.00
Property Taxes							0.00		7,127.00
Miscellaneous Funds		145,712.00	7,546.00	817,995.00	180,000.00	32,309.00	421,000.00	359,000.00	5,000.00
Federal Revenue		0.00	1,036,706.00	4,200,000.00	0.00	2,000,000.00	6,400,000.00	0.00	1,091,000.00
Other State Revenue		6,735.00	253,729.00	28,819.00	1,600,000.00	125,000.00	69,000.00	279,852.00	50,768.00
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		366,261.00	2,569,556.00	13,519,317.00	3,926,812.00	6,475,768.00	17,511,026.00	11,326,621.00	4,089,750.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		96,419.00	464,456.00	4,528,183.00	4,712,549.00	4,762,696.00	4,798,586.00	4,747,465.00	4,830,329.00
Classified Salaries		670,112.00	1,038,084.00	1,473,215.00	1,479,302.00	1,509,206.00	1,459,796.00	1,550,283.00	1,501,095.00
Employee Benefits		157,996.00	350,503.00	1,193,940.00	2,057,527.00	2,011,990.00	2,050,012.00	1,985,832.00	1,711,094.00
Books and Supplies		82,020.00	372,021.00	511,560.00	299,563.00	201,011.00	245,874.00	218,299.00	377,675.00
Services		1,218,661.00	668,504.00	533,672.00	1,054,105.00	934,794.00	655,932.00	648,114.00	597,390.00
Capital Outlay			15,889.00		20,432.00				
6000-6599			15,844.00	84,664.00	260,684.00	646,302.00	100,000.00	100,000.00	100,000.00
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		2,225,208.00	2,925,301.00	8,325,234.00	9,884,162.00	10,065,995.00	9,310,200.00	9,249,993.00	9,117,583.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	11,942,859.00	4,415,464.00	1,035,125.00	4,000,000.00	2,500,000.00	2,700,000.00	500,000.00	200,000.00
Due From Other Funds	9310	(150,000.00)							
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
<b>SUBTOTAL ASSETS</b>		11,792,859.00	4,415,464.00	1,035,125.00	4,000,000.00	2,500,000.00	2,700,000.00	500,000.00	200,000.00
<b>Liabilities</b>									
Accounts Payable	9500-9599	7,500,000.00	359,586.00	200,000.00	3,020,000.00	2,000,000.00	500,000.00		
Due To Other Funds	9610								
Current Loans	9640	3,492,000.00	4,340,958.00					6,050,000.00	
Deferred Revenues	9650								
<b>SUBTOTAL LIABILITIES</b>		10,992,000.00	4,700,544.00	200,000.00	3,020,000.00	2,000,000.00	500,000.00	6,050,000.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910	0.00							
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		800,859.00	(285,080.00)	835,125.00	980,000.00	500,000.00	2,200,000.00	(5,550,000.00)	200,000.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,058,088.00)	(640,825.00)	6,029,208.00	(4,977,350.00)	(3,090,231.00)	10,400,826.00	(3,473,372.00)	(4,827,833.00)
<b>F. ENDING CASH (A + E)</b>		14,202,846.00	13,562,021.00	19,591,229.00	14,613,879.00	11,523,648.00	21,924,474.00	18,451,102.00	13,623,269.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



ESTIMATES THROUGH THE MONTH OF	Object	June				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
A. BEGINNING CASH	JUNE	13,623,269.00	8,796,940.00	18,460,685.00	10,811,878.00				
B. RECEIPTS									
Revenue Limit Sources	8010-8019	3,883,598.00	679,087.00	0.00	2,852,568.00	19,969,333.00	(1.00)	59,509,506.00	59,509,506.00
Principal Apportionment	8020-8079	0.00	2,400,000.00	0.00	90,357.00			11,033,249.00	11,033,249.00
Property Taxes	8080-8099		35,311.00	12,145.00		101,520.00		156,103.00	156,103.00
Miscellaneous Funds	8100-8299	1,035,064.00	887,000.00	450,000.00	72,943.00	2,171,086.00		6,584,655.00	6,584,655.00
Federal Revenue	8300-8599	0.00	150,000.00	1,130,945.00	4,178,152.00	3,655,909.00	(0.56)	23,842,711.44	23,842,711.44
Other State Revenue	8600-8799	243,059.00	10,000.00	250,000.00	450,000.00	2,699,372.00		6,066,334.00	6,066,334.00
Other Local Revenue	8910-8929				3,001,000.00			3,001,000.00	3,001,000.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources		5,161,721.00	4,181,398.00	1,843,090.00	10,645,020.00	28,597,220.00	(1.56)	110,193,558.44	110,193,558.44
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,912,494.00	4,924,667.00	4,775,554.00	9,267,509.00	86,133.00		52,907,040.00	52,907,041.20
Classified Salaries	2000-2999	1,538,192.00	2,049,085.00	1,511,145.00	1,518,568.00	60,790.00		17,358,873.00	17,358,871.55
Employee Benefits	3000-3999	1,982,823.00	1,963,267.00	1,955,661.00	2,017,402.00	1,085,446.00		20,523,493.00	20,523,492.00
Books and Supplies	4000-4999	505,288.00	352,530.00	274,512.00	75,000.00	569,601.00		4,084,954.00	4,084,954.28
Services	5000-5999	949,253.00	958,104.00	875,025.00	834,585.00	1,261,260.00		11,189,399.00	11,189,400.00
Capital Outlay	6000-6599							36,321.00	36,321.00
Other Outgo	7000-7499	100,000.00	250,000.00	100,000.00	3,805,335.00	661,077.00		6,223,906.00	6,223,906.00
Interfund Transfers Out	7600-7629				0.00	217,315.00	0.03	217,315.00	217,315.00
All Other Financing Uses	7630-7699					0.00		0.00	0.00
TOTAL DISBURSEMENTS		9,988,050.00	10,497,653.00	9,491,887.00	17,518,399.00	3,941,622.00	0.03	112,541,301.03	112,541,301.03
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299					1,894,103.00		29,187,551.00	29,187,551.00
Due From Other Funds	9310					150,000.00		0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	2,044,103.00	0.00	29,187,551.00	29,187,551.00
Liabilities									
Accounts Payable	9500-9599					450,265.00		14,029,851.00	14,029,851.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640		(16,000,000.00)					(2,117,042.00)	(2,117,042.00)
Deferred Revenues	9650							0.00	0.00
SUBTOTAL LIABILITIES		0.00	(16,000,000.00)	0.00	0.00	450,265.00	0.00	11,912,809.00	11,912,809.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		0.00	16,000,000.00	0.00	0.00	1,593,838.00	0.00	17,274,742.00	17,274,742.00
E. NET INCREASE/DECREASE		(4,826,329.00)	9,663,745.00	(7,648,807.00)	(6,873,379.00)	26,249,436.00	(1.59)	14,926,999.41	(2,347,742.59)
(B - C + D)		8,796,940.00	18,460,685.00	10,811,878.00	3,938,498.00				
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,187,933.41	30,187,933.41

		Beginning Balances (net - only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		Object	JUNE							
A. BEGINNING CASH			3,938,499.00	5,372,411.00	4,385,160.00	11,001,891.00	6,828,646.00	4,363,415.00	15,753,696.00	8,623,623.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment		8010-8019	0.00	892,497.00	9,060,026.00	2,146,812.00	3,968,459.00	7,408,549.00	7,787,769.00	2,035,855.00
Property Taxes		8020-8079	213,814.00	376,078.00	0.00	0.00	350,000.00	3,900,000.00	2,900,000.00	900,000.00
Miscellaneous Funds		8080-8099								7,127.00
Federal Revenue		8100-8299	145,712.00	7,546.00	817,995.00	180,000.00	32,309.00	421,000.00	359,000.00	5,000.00
Other State Revenue		8300-8599		1,036,706.00	4,200,000.00		2,000,000.00	6,400,000.00	150,000.00	1,091,000.00
Other Local Revenue		8600-8799	6,735.00	253,729.00	28,819.00	1,600,000.00	750,000.00	890,000.00	279,852.00	200,000.00
Interfund Transfers In		8910-8929								
All Other Financing Sources		8930-8979								
TOTAL RECEIPTS			366,261.00	2,569,556.00	14,106,840.00	3,926,812.00	7,100,768.00	19,919,549.00	11,476,621.00	4,238,982.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	98,419.00	464,456.00	4,528,183.00	4,712,549.00	4,762,698.00	4,798,586.00	4,747,465.00	4,830,328.00
Classified Salaries		2000-2999	670,112.00	1,038,084.00	1,473,215.00	1,479,302.00	1,508,206.00	1,459,796.00	1,550,283.00	1,501,095.00
Employee Benefits		3000-3999	157,996.00	350,503.00	1,193,940.00	2,057,527.00	2,011,990.00	2,050,012.00	1,985,832.00	1,711,094.00
Books and Supplies		4000-4999	82,020.00	372,021.00	511,560.00	299,563.00	201,011.00	245,874.00	75,000.00	377,675.00
Services		5000-5999	1,218,661.00	355,888.00	533,672.00	250,000.00	934,794.00	1,075,000.00	648,114.00	597,390.00
Capital Outlay		6000-6599		5,889.00		20,432.00				
Other Outlay		7000-7499		25,844.00	84,664.00		646,302.00	100,000.00	100,000.00	100,000.00
Interfund Transfers Out		7600-7629								
All Other Financing Uses		7630-7699								
TOTAL DISBURSEMENTS			2,225,208.00	2,612,685.00	8,325,234.00	9,080,057.00	10,065,999.00	9,729,268.00	9,106,694.00	9,117,583.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury		9111-9199								
Accounts Receivable		9200-9299	11,842,859.00	4,415,464.00	1,035,125.00	4,000,000.00	2,500,000.00	2,700,000.00	500,000.00	200,000.00
Due From Other Funds		9310	(150,000.00)							
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
SUBTOTAL ASSETS			0.00	11,792,859.00	4,415,464.00	4,000,000.00	2,500,000.00	2,700,000.00	500,000.00	200,000.00
Liabilities										
Accounts Payable		9500-9599								
Due To Other Funds		9610	7,500,000.00	359,586.00	200,000.00	3,020,000.00	2,000,000.00	500,000.00		
Current Loans		9640							10,000,000.00	
Deferred Revenues		9650	1,000,000.00	5,000,000.00						
SUBTOTAL LIABILITIES			0.00	8,500,000.00	5,359,586.00	3,020,000.00	2,000,000.00	500,000.00	10,000,000.00	0.00
Nonoperating										
Suspense Clearing		9910								
TOTAL BALANCE SHEET TRANSACTIONS			0.00	3,292,859.00	(944,122.00)	980,000.00	500,000.00	2,200,000.00	(9,500,000.00)	200,000.00
E. NET INCREASE/DECREASE										
(B - C + D)			1,433,912.00	(987,251.00)	6,616,731.00	(4,173,245.00)	(2,465,231.00)	11,390,281.00	(7,130,073.00)	(4,678,601.00)
F. ENDING CASH (A + E)			5,372,411.00	4,385,160.00	11,001,891.00	6,828,646.00	4,363,415.00	15,753,696.00	8,623,623.00	3,945,022.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF JUNE</b>									
<b>A. BEGINNING CASH</b>		3,945,022.00	22,461,504.00	16,277,779.00	8,628,972.00				
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Principal Apportionment	8010-8019	4,471,121.00	679,087.00	0.00	3,440,090.00	16,709,358.00	(1.00)	58,599,622.00	58,599,622.00
Property Taxes	8020-8079	0.00	2,450,000.00	0.00	40,357.00			11,033,249.00	11,033,249.00
Miscellaneous Funds	8080-8099		35,311.00	12,145.00		101,520.00		156,103.00	156,103.00
Federal Revenue	8100-8299	1,035,064.00	987,000.00	450,000.00	72,943.00	2,171,086.00		6,584,655.00	6,584,655.00
Other State Revenue	8300-8599	500,000.00	150,000.00	1,130,945.00	5,178,152.00	2,005,909.00	(1.00)	23,842,711.00	23,842,711.00
Other Local Revenue	8600-8799	243,059.00	10,000.00	250,000.00	450,000.00	1,104,140.00		6,066,334.00	6,066,334.00
Interfund Transfers In	8910-8929				3,001,000.00			3,001,000.00	3,001,000.00
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		6,249,244.00	4,211,398.00	1,843,090.00	12,182,542.00	22,092,013.00	(2.00)	109,283,674.00	109,283,674.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,912,494.00	4,924,667.00	4,775,554.00	9,267,509.00	354,944.00	1.00	53,175,852.00	53,175,852.00
Classified Salaries	2000-2999	1,538,192.00	2,049,085.00	1,511,145.00	1,518,568.00	131,886.00	(1.00)	17,429,968.00	17,429,968.00
Employee Benefits	3000-3999	1,982,823.00	1,963,267.00	1,955,661.00	2,017,402.00	1,057,446.00	(1.00)	20,495,492.00	20,495,492.00
Books and Supplies	4000-4999	250,000.00	250,000.00	274,512.00	75,000.00	1,070,718.00		4,084,954.00	4,084,954.00
Services	5000-5999	949,253.00	958,104.00	875,025.00	834,585.00	2,121,449.00		11,351,935.00	11,351,935.00
Capital Outlay	6000-6999							26,321.00	36,321.00
Other Outgo	7000-7499	100,000.00	250,000.00	100,000.00	3,805,335.00	661,077.00		6,233,906.00	6,233,906.00
Interfund Transfers Out	7600-7629					217,315.00		217,315.00	217,315.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		9,732,762.00	10,395,123.00	9,491,897.00	17,518,398.00	5,614,835.00	(1.00)	113,015,743.00	113,015,743.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					1,894,103.00		29,187,551.00	
Due From Other Funds	9310					150,000.00		0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
<b>SUBTOTAL ASSETS</b>		0.00	0.00	0.00	0.00	2,044,103.00	0.00	29,187,551.00	
<b>Liabilities</b>									
Accounts Payable	9500-9599					450,265.00		14,029,851.00	
Due To Other Funds	9610							0.00	
Current Loans	9640	(22,000,000.00)						(6,000,000.00)	
Deferred Revenues	9650							0.00	
<b>SUBTOTAL LIABILITIES</b>		(22,000,000.00)	0.00	0.00	0.00	450,265.00	0.00	8,029,851.00	
Nonoperating								0.00	
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		22,000,000.00	0.00	0.00	0.00	1,593,838.00	0.00	21,157,700.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		18,516,482.00	(6,183,725.00)	(7,648,807.00)	(5,335,857.00)	18,071,016.00	(1.00)	17,425,631.00	(3,732,069.00)
<b>F. ENDING CASH (A + E)</b>		22,461,504.00	16,277,779.00	8,628,972.00	3,293,115.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								21,364,130.00	

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,510.18	6,722.18
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,722.18	6,828.18
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,722.18	6,828.18
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.76	8.90
c. Revenue Limit ADA	0033	13,015.66	12,699.25
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	87,607,626.52	86,825,788.19
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	87,607,626.52	86,825,788.19
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	68,095,655.94	70,331,493.21
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	806,647.00	1,138,792.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	158,691.00	156,103.00
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)	---	647,956.00	982,689.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	68,743,611.94	71,314,182.21

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	9,902,966.00	9,902,966.00
26. Miscellaneous Funds	0588	1,926,662.00	1,043,317.00
27. Community Redevelopment Funds	0589, 0721	86,966.00	86,966.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	11,916,594.00	11,033,249.00
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	56,827,017.94	60,280,933.21
b. Less: Education Protection Account (Object 8012)	0736	13,760,360.00	11,410,269.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	43,066,657.94	48,870,664.21
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	728,741.94	771,427.21
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(728,741.94)	(771,427.21)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	42,337,916.00	48,099,237.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	42,337,916.00	

**OTHER NON-REVENUE LIMIT ITEMS**

45. Core Academic Program	9001	226,801.00	226,801.00
46. California High School Exit Exam	9002	291,469.00	291,469.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	20,102.00	20,102.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	9,728.00	9,728.00

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	68,262,089.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,828.18	1.80%	6,951.18	2.22%	7,105.18
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		8.90	1.80%	9.06	2.10%	9.25
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		12,699.25	-3.02%	12,315.62	-2.01%	12,067.62
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		86,825,788.19	-1.27%	85,719,670.95	0.16%	85,854,237.76
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		86,825,788.19	-1.27%	85,719,670.95	0.16%	85,854,237.76
g. Deficit Factor (Form RL, line 16)		0.81003	0.00%	0.81003	0.00%	0.81003
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		70,331,493.21	-1.27%	69,435,505.06	0.16%	69,544,508.21
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)		(2,436,769.00)	1.80%	(2,480,665.00)	2.22%	(2,535,640.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		367,364.79	-3.78%	353,468.94	-4.92%	336,064.79
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		68,262,089.00	-1.40%	67,308,309.00	0.05%	67,344,933.00
2. Federal Revenues	8100-8299	250,000.00	0.00%	250,000.00	0.00%	250,000.00
3. Other State Revenues	8300-8599	11,907,472.00	0.00%	11,907,472.00	0.00%	11,907,472.00
4. Other Local Revenues	8600-8799	1,218,737.00	0.00%	1,218,737.00	0.00%	1,218,737.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,993,551.00)	5.10%	(10,503,609.00)	4.10%	(10,934,567.00)
6. Total (Sum lines A1l thru A5)		74,644,747.00	-1.96%	73,180,909.00	-0.54%	72,786,575.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				42,143,028.20		42,119,506.20
b. Step & Column Adjustment				521,478.00		521,478.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(545,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,143,028.20	-0.06%	42,119,506.20	1.24%	42,640,984.20
2. Classified Salaries						
a. Base Salaries				10,808,455.55		10,861,701.55
b. Step & Column Adjustment				68,246.00		68,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,808,455.55	0.49%	10,861,701.55	0.63%	10,929,947.55
3. Employee Benefits	3000-3999	15,535,573.00	-0.63%	15,437,464.00	0.54%	15,520,955.00
4. Books and Supplies	4000-4999	2,257,505.00	0.00%	2,257,505.00	0.00%	2,257,505.00
5. Services and Other Operating Expenditures	5000-5999	6,742,837.00	0.49%	6,775,606.00	4.42%	7,075,375.00
6. Capital Outlay	6000-6999	31,321.00	0.00%	31,321.00	0.00%	31,321.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,239,809.00	0.00%	1,239,809.00	0.00%	1,239,809.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,644,426.00)	0.00%	(1,644,426.00)	0.00%	(1,644,426.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	216,315.00	0.00%	216,315.00	0.00%	216,315.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		77,330,417.75	-0.05%	77,294,801.75	1.26%	78,267,785.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,685,670.75)		(4,113,892.75)		(5,481,210.75)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,082,675.20		11,397,004.45		7,283,111.70
2. Ending Fund Balance (Sum lines C and D1)		11,397,004.45		7,283,111.70		1,801,900.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	560,000.00		810,000.00		1,060,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,376,246.00		3,390,480.00		650,163.95
2. Unassigned/Unappropriated	9790	7,369,021.45		2,990,894.70		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,397,004.45		7,283,111.70		1,801,900.95

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,376,246.00		3,390,480.00		650,163.95
c. Unassigned/Unappropriated	9790	7,369,021.45		2,990,894.70		0.00
(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			3,390,479.00		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,745,267.45		9,771,853.70		650,163.95
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2014-15, line B1d, the District anticipates a decline in ADA resulting in a reduction of eight teachers along with one-time prior year retirement incentives for certificated personnel. Line B2d, includes the one-time prior year retirement incentives for classified personnel.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1 Revenue Limit Sources	8010-8099	2,436,769.00	1.80%	2,480,665.00	2.22%	2,535,640.00
2 Federal Revenues	8100-8299	6,334,655.00	0.00%	6,334,655.00	0.00%	6,334,655.00
3 Other State Revenues	8300-8599	11,935,239.44	0.00%	11,935,239.00	0.00%	11,935,239.00
4 Other Local Revenues	8600-8799	4,847,597.00	0.00%	4,847,597.00	0.00%	4,847,597.00
5 Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,993,551.00	5.10%	10,503,609.00	3.50%	10,871,731.00
6. Total (Sum lines A1 thru A5)		35,548,811.44	1.56%	36,102,765.00	1.17%	36,525,862.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1 Certificated Salaries				10,764,013.00		11,056,346.00
a. Base Salaries				152,333.00		152,333.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				140,000.00		70,000.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,764,013.00	2.72%	11,056,346.00	2.01%	11,278,679.00
2 Classified Salaries				6,550,416.00		6,568,266.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				17,850.00		17,850.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,550,416.00	0.27%	6,568,266.00	0.27%	6,586,116.00
3 Employee Benefits	3000-3999	4,987,919.00	1.41%	5,058,028.00	1.21%	5,119,037.00
4 Books and Supplies	4000-4999	1,827,449.28	0.00%	1,827,449.00	0.00%	1,827,449.00
5 Services and Other Operating Expenditures	5000-5999	4,446,563.00	2.92%	4,576,329.00	2.84%	4,706,095.00
6 Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,465,965.00	0.00%	5,465,965.00	0.00%	5,465,965.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	1,162,558.00	0.00%	1,162,558.00	0.00%	1,162,558.00
9 Other Financing Uses						
a. Transfers Out	7600-7629	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		35,210,883.28	1.45%	35,720,941.00	1.21%	36,151,899.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		337,928.16		381,824.00		373,963.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,462,073.20		5,800,001.36		6,181,825.36
2. Ending Fund Balance (Sum lines C and D1)		5,800,001.36		6,181,825.36		6,555,788.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,800,001.36		6,181,825.36		6,555,788.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,800,001.36		6,181,825.36		6,555,788.36
(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)
<b>E AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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 )						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2014-15, lines B1d and B2d, the District is anticipating two additional Special Education teachers and one Instruction Aide. For 2015-16, the District is anticipating one additional Special Education teacher and one Instructional Aide.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	70,698,858.00	-1.29%	69,788,974.00	0.13%	69,880,573.00
2. Federal Revenues	8100-8299	6,584,655.00	0.00%	6,584,655.00	0.00%	6,584,655.00
3. Other State Revenues	8300-8599	23,842,711.44	0.00%	23,842,711.00	0.00%	23,842,711.00
4. Other Local Revenues	8600-8799	6,066,334.00	0.00%	6,066,334.00	0.00%	6,066,334.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,001,000.00	0.00%	3,001,000.00	0.00%	3,001,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(62,836.00)
6. Total (Sum lines A1 thru A5)		110,193,558.44	-0.83%	109,283,674.00	0.03%	109,312,437.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				52,907,041.20		53,175,852.20
b. Step & Column Adjustment				673,811.00		673,811.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(405,000.00)		70,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,907,041.20	0.51%	53,175,852.20	1.40%	53,919,663.20
2. Classified Salaries						
a. Base Salaries				17,358,871.55		17,429,967.55
b. Step & Column Adjustment				68,246.00		68,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,850.00		17,850.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,358,871.55	0.41%	17,429,967.55	0.49%	17,516,063.55
3. Employee Benefits	3000-3999	20,523,492.00	-0.14%	20,495,492.00	0.71%	20,639,992.00
4. Books and Supplies	4000-4999	4,084,954.28	0.00%	4,084,954.00	0.00%	4,084,954.00
5. Services and Other Operating Expenditures	5000-5999	11,189,400.00	1.45%	11,351,935.00	3.78%	11,781,470.00
6. Capital Outlay	6000-6999	36,321.00	0.00%	36,321.00	0.00%	36,321.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,705,774.00	0.00%	6,705,774.00	0.00%	6,705,774.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(481,868.00)	0.00%	(481,868.00)	0.00%	(481,868.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	217,315.00	0.00%	217,315.00	0.00%	217,315.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		112,541,301.03	0.42%	113,015,742.75	1.24%	114,419,684.75
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,347,742.59)		(3,732,068.75)		(5,107,247.75)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,544,748.40		17,197,005.81		13,464,937.06
2. Ending Fund Balance (Sum lines C and D1)		17,197,005.81		13,464,937.06		8,357,689.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	5,800,001.36		6,181,825.36		6,555,788.36
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	560,000.00		810,000.00		1,060,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,376,246.00		3,390,480.00		650,163.95
2. Unassigned/Unappropriated	9790	7,369,021.45		2,990,894.70		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,197,005.81		13,464,937.06		8,357,689.31

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2014-15 Projection (C)	% Change (Cols E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,376,246.00		3,390,480.00		650,163.95
c. Unassigned/Unappropriated	9790	7,369,021.45		2,990,894.70		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
n. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		3,390,479.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,745,267.45		9,771,853.70		650,163.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.55%		8.65%		0.57%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b> For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>Yes</u> b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): _____						
<b>2. Special education pass-through funds</b> (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)						
		66,023,714.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		12,169.66		11,921.66		11,738.66
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		112,541,301.03		113,015,742.75		114,419,684.75
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)		112,541,301.03		113,015,742.75		114,419,684.75
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)		3,376,239.03		3,390,472.28		3,432,590.54
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)		3,376,239.03		3,390,472.28		3,432,590.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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)	13,530.24	13,560.35	N/A	Met
Second Prior Year (2011-12)	13,236.47	13,229.73	0.1%	Met
First Prior Year (2012-13)	12,933.52	13,015.66	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	12,699.25			

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

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

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

Explanation:  
 (required if NOT met)

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

Explanation:  
 (required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)		13,901	13,907	N/A	Met
Second Prior Year (2011-12)		13,335	13,367	N/A	Met
First Prior Year (2012-13)		13,137	12,960	1.3%	Not Met
Budget Year (2013-14)		12,561			

### 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 "Saturday Academic School" program was fully implemented during the 2012-13 school year as an attendance strategy to capture lost student in seat time. The District also implemented the "I'm In" program. Through a combination of enrollment projections provided by Davis Demographics and evaluation of these programs, the District has reevaluated the enrollment to ADA ratios.

- 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	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2010-11)	13,088	13,907	94.1%
Second Prior Year (2011-12)	12,867	13,367	96.3%
First Prior Year (2012-13)	12,552	12,960	96.9%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

**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)	12,170	12,561	96.9%	Not Met
1st Subsequent Year (2014-15)	11,922	12,301	96.9%	Not Met
2nd Subsequent Year (2015-16)	11,739	12,110	96.9%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

The "Saturday Academic School" program was fully implemented during the 2012-13 school year as an attendance strategy to capture lost student in seat time. The District also implemented the "I'm In" program. Based on these results, the District has adjusted the enrollment to ADA ratios accordingly.

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,722.18	6,828.18	6,951.18	7,105.18
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,225.02	5,531.03	5,630.66	5,755.41
d. Prior Year Funded BRL per ADA		5,225.02	5,531.03	5,630.66
e. Difference (Step 1c minus Step 1d)		306.01	99.63	124.75
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.66%	1.80%	2.22%
<b>Step 2 - Change In Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	13,015.66	12,699.25	12,315.62	12,087.62
b. Prior Year Revenue Limit (Funded) ADA		13,015.66	12,699.25	12,315.62
c. Difference (Step 2a minus Step 2b)		(316.41)	(383.63)	(248.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-2.43%	-3.02%	-2.01%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		3.43%	-1.22%	0.21%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		2.43% to 4.43%	-2.22% to -.22%	-.79% to 1.21%

**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)	11,916,594.00	11,033,249.00	11,033,249.00	11,033,249.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	68,014,870.00	70,542,755.00	69,632,871.00	69,724,470.00
District's Projected Change in Revenue Limit:		3.72%	-1.29%	0.13%
Revenue Limit Standard:		2.43% to 4.43%	-2.22% to -.22%	-.79% to 1.21%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:  
(required if NOT met)



# 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	63,899,082.04	71,544,654.71	89.3%
Second Prior Year (2011-12)	63,512,742.66	71,506,397.29	88.8%
First Prior Year (2012-13)	67,850,680.75	77,466,881.75	87.6%
	Historical Average Ratio:		88.6%

	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):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	68,487,058.75	77,114,102.75	88.8%	Met
1st Subsequent Year (2014-15)	68,418,671.75	77,078,486.75	88.8%	Met
2nd Subsequent Year (2015-16)	69,091,686.75	78,051,470.75	88.5%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	3.43%	-1.22%	0.21%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.57% to 13.43%	-11.22% to 8.78%	-9.79% to 10.21%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.57% to 8.43%	-6.22% to 3.78%	-4.79% to 5.21%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2012-13)	7,316,310.00		
Budget Year (2013-14)	6,584,655.00	-10.00%	Yes
1st Subsequent Year (2014-15)	6,584,655.00	0.00%	No
2nd Subsequent Year (2015-16)	6,584,655.00	0.00%	No

Explanation:  
(required if Yes)

For 2013-14, Federal Revenue reductions were a direct result of Sequestration cuts to Special Education and Title programs.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2012-13)	26,618,388.43		
Budget Year (2013-14)	23,842,711.44	-10.43%	Yes
1st Subsequent Year (2014-15)	23,842,711.00	0.00%	No
2nd Subsequent Year (2015-16)	23,842,711.00	0.00%	No

Explanation:  
(required if Yes)

For 2013-14, State Revenue reductions affected the SELPA program Fund 01.1 that is within the District's General Fund.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2012-13)	6,484,399.00		
Budget Year (2013-14)	6,066,334.00	-6.45%	Yes
1st Subsequent Year (2014-15)	6,066,334.00	0.00%	No
2nd Subsequent Year (2015-16)	6,066,334.00	0.00%	No

Explanation:  
(required if Yes)

For 2013-14, Local Revenues were primarily reduced by the following prior year one-time funding sources: Ed Tech K-12 Voucher reimbursement program, donations and Inter-Agency Transportation fees.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2012-13)	4,228,668.19		
Budget Year (2013-14)	4,084,954.28	-3.40%	Yes
1st Subsequent Year (2014-15)	4,084,954.00	0.00%	No
2nd Subsequent Year (2015-16)	4,084,954.00	0.00%	No

Explanation:  
(required if Yes)

For 2013-14, the reduction is a result of prior year one-time funding for technology with Ed Tech K-12 Voucher and Healthy Network.

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

First Prior Year (2012-13)  
Budget Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

12,959,251.00		
11,189,400.00	-13.66%	Yes
11,351,935.00	1.45%	No
11,781,470.00	3.78%	No

Explanation:  
(required if Yes)

For 2013-14, the reductions are a result of less funding for Special Education and Title programs due to Sequestration cuts.

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

40,419,097.43		
36,493,700.44	-9.71%	Not Met
36,493,700.00	0.00%	Met
36,493,700.00	0.00%	Met

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

First Prior Year (2012-13)  
Budget Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

17,187,919.19		
15,274,354.28	-11.13%	Not Met
15,436,889.00	1.06%	Met
15,666,424.00	2.78%	Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6B  
if NOT met)

For 2013-14, Federal Revenue reductions were a direct result of Sequestration cuts to Special Education and Title programs.

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

For 2013-14, State Revenue reductions affected the SELPA program Fund 01.1 that is within the District's General Fund.

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

For 2013-14, Local Revenues were primarily reduced by the following prior year one-time funding sources: Ed Tech K-12 Voucher reimbursement program, donations and Inter-Agency Transportation fees.

- 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)

For 2013-14, the reduction is a result of prior year one-time funding for technology with Ed Tech K-12 Voucher and Healthy Network.

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

For 2013-14, the reductions are a result of less funding for Special Education and Title programs due to Sequestration cuts.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

Yes

66,023,714.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

112,541,301.03			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
112,541,301.03	1,125,413.01	2,530,372.00	Met

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

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

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

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

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	3,172,127.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	12,676,600.21		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		3,227,946.00	3,427,748.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		16,681,468.63	10,255,279.20
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	15,848,727.21	19,909,414.63	13,683,027.20
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	105,737,535.74	108,211,282.75	114,258,003.94
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)			66,889,452.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	105,737,535.74	108,211,282.75	181,147,455.94
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	15.0%	18.4%	7.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.0%	6.1%	2.5%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	2,485,191.82	71,544,654.71	N/A	Met
Second Prior Year (2011-12)	4,571,220.12	71,506,397.29	N/A	Met
First Prior Year (2012-13)	(6,458,699.75)	77,683,196.75	8.3%	Not Met
Budget Year (2013-14) (Information only)	(2,685,670.75)	77,330,417.75		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	11,706,804.55	13,484,963.01	N/A	Met
Second Prior Year (2011-12)	14,002,970.73	15,970,154.83	N/A	Met
First Prior Year (2012-13)	18,138,614.83	20,541,374.95	N/A	Met
Budget Year (2013-14) (Information only)	14,082,675.20			

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

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

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

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

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	12,170	11,922	11,739
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

- 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)
66,023,714.00		

## 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)	112,541,301.03	113,015,742.75	114,419,684.75
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)	112,541,301.03	113,015,742.75	114,419,684.75
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,376,239.03	3,390,472.28	3,432,590.54
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)	3,376,239.03	3,390,472.28	3,432,590.54

**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)	3,376,246.00	3,390,480.00	650,163.95
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,369,021.45	2,990,894.70	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	3,390,479.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,745,267.45	9,771,853.70	650,163.95
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.55%	8.65%	0.57%
District's Reserve Standard (Section 10B, Line 7):	3,376,239.03	3,390,472.28	3,432,590.54
Status:	Met	Met	Not Met

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

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

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

Explanation:  
(required if NOT met)

For 2015-16, the District will meet the 3% reserve requirement once the Local Control Funding Formula (LCFF) program is implemented.



**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?

Yes

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

State Mandated Costs - Standardized Testing and Reporting Program Audit review for fiscal years 1997-98 through 2003-04. The potential negative impact is \$363,640.

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2012-13)	(10,088,247.00)			
Budget Year (2013-14)	(9,993,551.00)	(94,696.00)	-0.9%	Met
1st Subsequent Year (2014-15)	(10,503,609.00)	510,058.00	5.1%	Met
2nd Subsequent Year (2015-16)	(10,934,567.00)	430,958.00	4.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2012-13)	2,000,000.00			
Budget Year (2013-14)	3,001,000.00	1,001,000.00	50.1%	Not Met
1st Subsequent Year (2014-15)	3,001,000.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	3,001,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2012-13)	216,316.00			
Budget Year (2013-14)	217,315.00	999.00	0.5%	Met
1st Subsequent Year (2014-15)	217,315.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	217,315.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?	<span style="border: 1px solid black; padding: 2px;">No</span>			

\* 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)

For 2013-14, the Tier III Categorical Flexibility from Adult Education will increase by \$1 million. The increase will be on-going.

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

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

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

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

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

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

Yes

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	3	General Fund	General Fund	370,134
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	5	General Fund	General Fund	682,905
State School Building Loans				
Compensated Absences				

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

GOB 2011 Series A, Refunding	14	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	13,195,000
GOB 2001 Series B	15	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	30,375,999
GOB 2006 Series A	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	30,465,000
GOB 2006 Series B	20	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	20,147,092
QZAB	10	Building Fund 21.1	Building Fund 21.1	3,900,400
GOB 2012 Series A & Refund 2013	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	70,500,000

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	114,119	123,378	123,378	123,378
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,398,391	426,421	426,421	426,421
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB 2011 Series A, Refunding	925,263	1,093,563	1,098,863	1,147,613
GOB 2001 Series B	1,966,236	2,045,424	2,129,599	2,228,749
GOB 2006 Series A	2,639,619	2,821,019	2,993,744	2,643,369
GOB 2006 Series B	895,000	840,000	825,000	1,305,000
QZAB	337,291	349,105	361,509	374,533
GOB 2012 Series A & Refund 2013	0	1,192,434	3,129,425	3,598,825
Total Annual Payments:	8,275,919	8,891,344	11,087,939	11,847,888

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

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes

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

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

The increase in debt service payments for the General Obligation Bonds are funded through Local Property Tax Assessments

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

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

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

No

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

Explanation:  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

6,737,951.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

6,737,951.00

- 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

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

728,349.00

728,349.00

728,349.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

440,083.00

474,083.00

474,083.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

549,083.00

549,083.00

549,083.00

- d. Number of retirees receiving OPEB benefits

104

104

104

**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 is self insured for Workers Compensation claims up to \$250,000 per claim. The District insures through ASCIP above this amount.

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

1,167,312.00
1,167,312.00

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)
880,679.00	880,679.00	880,679.00
880,679.00	880,679.00	880,679.00

## 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	592.5	590.5	592.5	593.5

#### Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

#### 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

488,615

7. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No

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

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

No		
----	--	--

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

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

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

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

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

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

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

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


**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-managment) FTE positions	514.2	515.2	516.2	517.2

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

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

No

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

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

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

**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

203,101

7. Amount included for any tentative salary schedule increases

Budget Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

0

0

0

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
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			
<b>Classified (Non-management) Prior Year Settlements</b>			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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


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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	120.5	121.5	121.5	121.5

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

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

No

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)

**Negotiations Not Settled**

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

122,452

4. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

**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)
No	No	No

**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)
Yes	Yes	Yes

**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)
Yes	Yes	Yes

## 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?

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

SACS2013 Financial Reporting Software - 2013.1.0  
6/18/2013 8:32:14 AM

19-64436-0000000

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

Covina-Valley Unified

Los Angeles 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## **GENERAL LEDGER CHECKS**

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
35	7710	8545	-690,961.68

Explanation:Revenue returned to the Office of Public School Construction.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
35	7710	-682,961.68

Explanation:Revenue returned to the Office of Public School Construction.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive



by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total Net State Aid Portion of Revenue Limit (Line 42), plus Education Protection Account (Line 31b) in Form RL.

PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RL (unless Line 31a is zero).

PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be

provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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6/18/2013 8:32:48 AM

19-64436-0000000

July 1 Budget (Single Adoption)  
2013-14 Budget

Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## **SUPPLEMENTAL CHECKS**

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total Net State Aid Portion of Revenue Limit (Line 42), plus Education Protection Account (Line 31b) in Form RL. PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should

agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RL (unless Line 31a is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## **EXPORT CHECKS**

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms

should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.