



# **Adopted Budget Report**

**2013-14**

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**Business Services**

June 18, 2013

**Publication Information**

Hemet Unified School District Office  
1791 W. Acacia Avenue, Hemet, CA 92545  
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:  
[www.hemetusd.k12.ca.us](http://www.hemetusd.k12.ca.us)



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# Hemet Unified School District Governing Board



**Marilyn Forst, President  
Area 3, Term Expires 2016**



**Paul Bakkom, Vice President  
Area 2, Term Expires 2014**



**Lisa DeForest, Member  
Area 3, Term Expires 2016**



**Bill Sanborn, Member  
Area 1, Term Expires 2014**



**Jim Smith, Member  
Area 3, Term Expires 2016**



**Horacio 'Ross' Valenzuela, Member  
Area 3, Term Expires 2014**



**Joe Wojcik, Member  
Area 3, Term Expires 2014**

*Additional information regarding the governing board is available at [www.hemetusd.k12.ca.us](http://www.hemetusd.k12.ca.us).*

# Hemet Unified School District Administration



**Dr. Barry L. Kayrell**  
Superintendent

## **CABINET MEMBERS**

Dr. LaFaye Platter  
Deputy Superintendent, Human Resources

Dr. Sally Cawthon  
Assistant Superintendent, Education and  
Student Support Services

Vince Christakos  
Assistant Superintendent, Business Services

**As the Hemet Unified School District enters the twenty-first century, it is the Governing Board's responsibility to ensure each child's education to the fullest of his or her potential by fulfilling four objectives:**

- ◆ Vision: Establishing the vision for education in the District
- ◆ Structure: Establishing the structure and the environment to implement the vision
- ◆ Accountability: Setting academic performance standards and providing services to assist those not experiencing success.
- ◆ Advocacy: Speaking out strongly for the public schools and their students.

### **Priorities**

- ◆ Academic excellence
- ◆ Fiscal responsibility
- ◆ A Safe Learning Environment
- ◆ Improved Employer-Employee Relations
- ◆ Provide Adequate Facilities to House Students and Serve as Centers for Community Activities and Services
- ◆ Enhanced Marketing of the Schools and District



# DISTRICT INFORMATION

The Hemet Unified School District is a service-oriented organization, constantly working to ensure all activities and decision-making are directed toward the preparation of students who are connected to the next step in their life's journey and who are fully prepared academically and socially.

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

The district covers approximately 730 square miles in the western part of Riverside County. The City of Hemet and the communities of Idyllwild, Anza, Aguanga, and Winchester are situated within the district's boundaries. Hemet is located forty-five miles west of Palm Springs, seventy-five miles north of San Diego, sixty-five miles east of Los Angeles and thirty-five miles southeast of Riverside.

The Hemet Unified School District serves a wide community area. As of October 2012, the district's reported enrollment totaled 21,689\*, including non-public and district-sponsored charter students. The district operates eleven K-5 elementary schools, three K-8 schools, four middle schools, four comprehensive high schools, one continuation high school, and two independent study schools. The district also operates Adult Education, State Pre-School and Head-start programs. In addition, the district sponsors one charter high school, the College Prep High School (CPHS) and one charter middle school, the Western Center Academy (WCA). Finally, the district offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing continuation school.

Hemet Unified School District's 2012 base Academic Performance Index (API) was reported at 758, a three point increase over the prior year.

– \* Source: CDE DataQuest <http://dq.cde.ca.gov/dataquest/>





Members of Acacia Middle School's Cougars Helping Hands at Valley Wide



Ramona Choir



Fruitvale—Thanksgiving Turkey Feast





# BUDGET ACCOUNTS & POLICY

## BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

### Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

#### General Fund

- The general fund is the general operating fund of the district. It is used for all financial resources except those required to be accounted for in another fund. The general fund is used to account for the day-to-day operations of the district. The fund is divided into two sub funds, The unrestricted general fund (Fund 03) and Restricted General Fund (Fund 06). Restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Unrestricted funds are monies that are available and not restricted in their use.

#### Special Revenue Funds

- Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds the district maintains in this category are Charter School Special Revenue Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Special Reserve for Other Than Capital Outlay Fund

#### Capital Project Funds

- Used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds the district maintains in this category are the Building Fund which is used to record the acquisition and construction of major governmental capital facilities and buildings from bond proceeds, the Capital Facilities Fund where revenues and expenses related to developer fees are recorded, the County School Facilities Fund and the Special Reserve Fund for Capital Projects

#### Debt Service Funds

- Used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest and related costs. The Bond Interest and Redemption Fund is Hemet USD's debt service fund used to record tax collections and payments for Measure E and Measure T voter-approved general obligation bonds

#### Internal Service Funds

- Used to render services to other organizational units of a Local Educational Agency (LEA) on a cost reimbursement basis. This fund is generally self-supporting. Hemet USD has established Internal Service Funds for Self-Insurance. The fund is used to separate money for self-insurance activities from other operating funds of the district. The district is self-insured for worker's compensation and Hemet Teacher Association (HTA) medical and prescription claims.

# THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object  
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

**Fund**—The fund field is used to account for financial activities in the appropriate fund. District funds are:

**General Fund**

Fund 03      Unrestricted General Fund                      Fund 06      Restricted General Fund

**Special Revenue Funds**

Fund 08/09    Charter Schools                                      Fund 11      Adult Education  
 Fund 12      Child Development                                Fund 13      Cafeteria  
 Fund 14      Deferred Maintenance                            Fund 17      Reserve for Other Than Capital Outlay  
 Fund 20      Reserve for Postemployment Benefits

**Capital Project Funds**

Fund 21      Building Fund                                      Fund 25      Capital Facilities  
 Fund 35      County School Facilities                         Fund 40      Reserve for Capital Outlay

**Debt Service Funds**

Fund 51      Bond Interest and Redemption

**Proprietary Funds**

Fund 67/68    Self-Insurance

**School** – The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

**Resource** —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

<b>Resource Group</b>	<b>Resource Range</b>
◇ Unrestricted Resources	0000-1999
◇ Restricted Revenue Limit Resources	2000-2999
◇ Federal Resources Restricted	3000-5999
◇ State Resources Restricted	6000-7999
◇ Local Resources Restricted	8000-9999

**Project Year** — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

**Goal** — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

<b>Goal Group</b>	<b>Goal Range</b>
◇ Undistributed	0000
◇ Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999



**Goal Group**

## ◇ Other Goals

- Non-Agency
- Community Services
- Child Care & Development Services
- County Services to Districts
- Other Locally Defined Goals

**Goal Range**

- 7000-9999
- 7100-7199
- 8100-8199
- 8500-8599
- 8600-8699
- 9000-9999

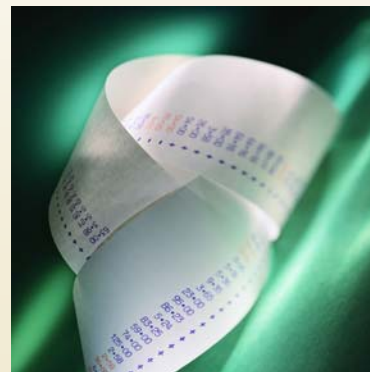
**Function** — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

**Function Group**

- ◇ Revenue
- ◇ Instruction
- ◇ Instruction Related Services
- ◇ Pupil Services
- ◇ Ancillary Services
- ◇ Community Services
- ◇ Enterprise
- ◇ General Administration
- ◇ Plant Services
- ◇ Other Outgo

**Function Range**

- 0000
- 1000-1999
- 2000-2999
- 3000-3999
- 4000-4999
- 5000-5999
- 6000-6999
- 7000-7999
- 8000-8999
- 9000-9999



**Object**—The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

**Object Group**

- ◇ Assets
- ◇ Liabilities
- ◇ Fund Balances
- ◇ Revenues
- ◇ Expenditures
- ◇ Other Sources
- ◇ Transfers Out
- ◇ Other Uses/Outgo
- ◇ Contributions

**Object Code Range**

- 9110-9499
- 9510-9699
- 9700-9799
- 8010-8799
- 6000-6999
- 8910-8979
- 7300-7399
- 7100-7299/7400-7699
- 8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2011 edition, published by the California Department of Education and can be found <http://www.cde.ca.gov/fq/ac/sal/>.

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## BUDGET POLICY

On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code 42126, 42127)

Before adopting the district budget for the subsequent fiscal year, the Governing Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. (Education Code 42103, 42127)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but no more than 45 days before the hearing.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42124)

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary. (Education Code 42127)

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code 42103. In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code 42127)

The revised budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

AR 3100

Approved May 17, 2011



# STATE BUDGET

The passage of Proposition 30 in November 2012 and a strengthening economy have resulted in a greatly improved economic outlook for the state of California. For the first time in many years, the budget proposed by the Governor does not rely on optimistic revenue projections or dramatic cuts to programs. The large budget deficits of the past few years have been addressed and a \$1.1 billion reserve is projected for the state's general fund for 2013-14.

The state budget proposal presented by the Governor in January included a new Local Control Funding Formula (LCFF) for K-12 education and a 1.65% cost-of-living adjustment (COLA) for Prop 98 funding without an offsetting increase to the current deficit factor. The new funding formula proposed in January was comprised of a base grant allocated on a flat rate per average daily attendance. It also provided for a supplemental grant that was an additional 35% of the base grant for a district's unduplicated count of English language learners (EL), students eligible for free or reduced priced meals (FRPM), and foster children. The LCFF also gave a concentration grant of another 35% of the base rate to districts with a student population greater than 50% that were EL, FRPM, or foster children. On top of the base funding and the supplemental and concentration grants, districts would receive additional funding for K-3 students to implement class size reduction (CSR), and funding for career technical education (CTE) for grades 9-12 students. The current revenue limit funding, along with most of state categorical programs including those falling under the flexibility provisions of the 2008-09 budget act and Economic Impact Aid and CSR would be folded into the LCFF. Transportation and Targeted Instruction Improvement Grant (TIIG) funding would be counted as an add-on and be open to flexible use. The LCFF would be phased in over five years, with districts receiving a percentage of the difference between their funding under the current revenue limit formula and their funding under LCFF each year until fully implemented in 2018-19.

Along with the LCFF, districts would be required to approve a Local Control Accountability Plan (LCAP) annually with their budgets to demonstrate how the LCFF spending would meet academic achievement goals.

After the release of the January budget, concerns were expressed by K-12 districts that the proposed LCFF flat per ADA base rate did not take into account the needs of students in different grade levels. Other concerns were expressed about districts with low EL/FRPM student populations receiving far less funds than districts with a high percentage of these students.

The May Revision was released on May 14th and the LCFF formula remained the main focus of the K-12 budget. However, the per ADA base rate was changed and varied by grade level. Transportation and TIIG funding remain as an

add-on, but are now proposed to remain restricted to be used for their intended purpose. The biggest changes came in the form of additional oversight and accountability requirements. The LCAP proposed in January required districts to explain and report how local expenditures relate to academic achievement goals, including implementing Common Core and progress toward college and career readiness. State priority areas have been identified and the May Revision requires districts for each of those priority areas to identify goals for all students and student subgroups, and how they are to be achieved each year; describe specific actions to be taken to achieve the goals, and how the district will implement Common Core. The LCAP must be updated annually with the district's budget with a review of progress toward LCAP goals, a listing and description of expenditures that primarily benefit students eligible for supplemental and concentration grants, with minimum requirements. The May LCAP proposals also provides for approval of a district's LCAP by the County Superintendent and intervention by the County Superintendent if the district is not meeting its academic obligations.

## Governor's May Revision General Fund Condition

General Fund and Education Protection Account Combined (In Millions)

	Proposed 2012-13	Proposed for 2013-14	
		Amount	Percent Change
Prior-year fund balance	-\$1,658	\$850	
Revenues and transfers	98,195	97,235	-1.0%
Total resources available	\$96,537	\$98,085	
Expenditures	\$95,687	\$96,353	0.7%
Ending fund balance	\$850	\$1,732	
Encumbrances	\$618	\$618	
<b>Reserve<sup>a</sup></b>	<b>\$232</b>	<b>\$1,114</b>	

<sup>a</sup> Reflects the administration's projection of the balance in the Special Fund for Economic Uncertainties. (The Governor's 2013-14 budget plan proposes to continue suspending transfers to the Budget Stabilization Account.)



[www.lao.ca.gov/reports/2013/bud/may\\_revise/may\\_revise\\_051713.pdf](http://www.lao.ca.gov/reports/2013/bud/may_revise/may_revise_051713.pdf)

An alternate version of the LCFF has been proposed by the Senate (SB69). This bill offers higher base funding across all grade levels and a higher supplemental grant, but does not provide for the concentration grant for districts with EL/FRPM student populations higher than 50%.

In an analysis of the Governor’s May Revision dated May 17, 2013, the Legislative Analyst’s Office (LAO), believes the revenue forecasts in the May budget may be somewhat pessimistic. This is a complete turnaround from prior years when revenue projections were frequently overly optimistic. The LAO does comment that the state’s policy to make Proposition 98 maintenance factor payments would direct any higher projected revenues to schools and community colleges. The LAO report also mentions that it is understandable for the state to be overly cautious with revenue projections given the volatility of revenue receipts from capital gains related taxes.



Ramona Elementary

# BUDGET SUMMARY

## BUDGET DEVELOPMENT

**B**eginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts is applied to revenue limit estimates and categorical funding. District staff prepare initial budget assumptions and current fiscal year activity is estimated.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

By June 30th of each year, the annual budget is presented to the board for final consideration and adoption.

## BUDGET ASSUMPTIONS

**H**emet Unified's 2013-14 budget is developed using assumptions based on the May Revise, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups. Primary state revenues are calculated using the existing revenue limit formula and historical categorical allocations. If a new funding formula like the LCFF is authorized through the 2013-14 budget act or other legislation, revisions to the district's budget will be made.

The revenue limit for the district's 2013-14 adopted budget is calculated using a 1.565% cost of living adjustment (COLA) factor. School Services of California has proposed a decrease to the deficit factor from 22.272% to 18.997%. The lower deficit factor was used in Hemet's revenue estimates, however, reserves are set aside in the

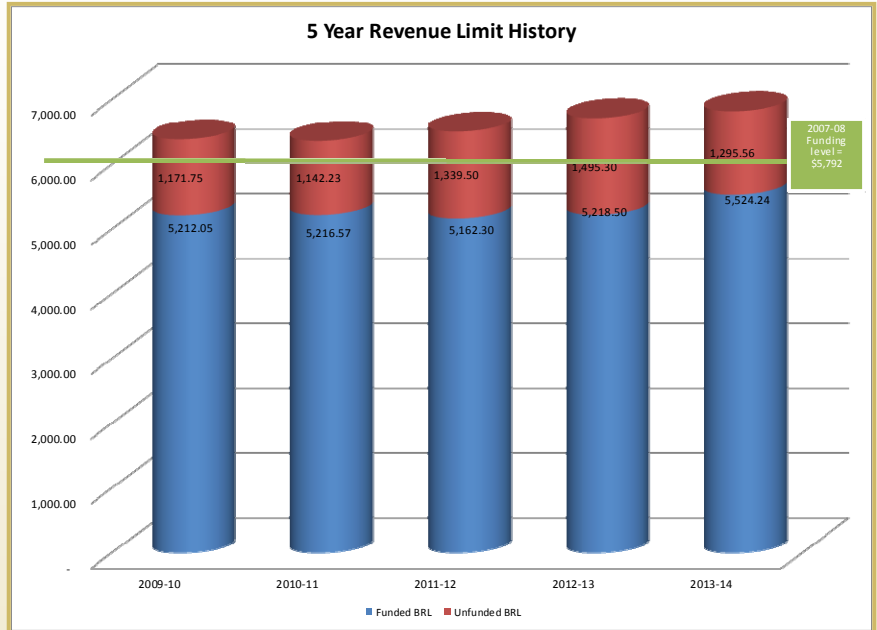
### 2013-14 General Fund Budget Assumptions

Base Revenue Limit	\$ 6,819.80 per ADA
Funded Base Revenue Limit	\$ 5,524.24 per ADA
Statutory COLA - State revenues	1.565%
Revenue Limit - Deficit	81.003%
Other State Revenues	0.00%
School Year	180 days
Rescind Furlough Days	5-6 days
Enrollment Growth	-0.83%
CBEDS Enrollment (excluding NPS)	21,078
CBEDS Enrollment Growth (excluding NPS)	(13)
ADA %	94.00%
Bdgt Yr ADA ( excluding County, & Charter ADA)	19,844.93
Revenue Limit ADA (higher of bdgt yr or prior yr P-2)	19,844.93
Growth Staffing (Certificated FTE's 30:1)	0.00
Salary Adjustments (rescind furloughs/salary rollbacks)	5.00%
Step and Column Costs - Unrestricted GF	1.60%
District-wide Utilities Increase	0.00%
Routine/Deferred Maint. Contribution	2.03%
Fund Balance Reserve	5.00%
New Schools	-
New School Staffing (Clsfd & Certificated FTE's)	-
Unrestricted Lottery	\$ 124.00 per ADA
Restricted Lottery	\$ 30.00 per ADA
K-3 CSR	\$ 1,071.00 per student

ending balance should the lower deficit factor or an equivalent revenue increase not materialize. The district's 2013-14 budget continues to take advantage of flexibility options for state categorical programs as authorized by SBX 3 4 in February 2009 and then extended through 2014-15 by the 2011 Senate Bill 70. A complete list of those programs is available in the appendix section of this report.

The district continues to experience declines in student enrollment. The economic recovery has not yet brought back the population in the Hemet valley to pre-recession levels. The budget assumes enrollment of 21,078 students, excluding charter and non-public school students. This is a slight drop from October 2012 enrollment of 21,091. ADA is assumed to be 94.0% of enrollment. Because projected enrollment is relatively flat compared to the prior year, revenue limit funding has been calculated based on the 2013-14 projected ADA of 19,845, excluding charter and county ADA.

The school year returns to 180 days and all employee furlough days have been rescinded. In addition, salary rollbacks imposed on classified staff have also been rescinded with salary schedules returning to 2007-08 levels. Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.6% increase to total salaries. The 2013-14 budget does not include any staff reductions to address budget shortfalls or declining enrollment.



Health and welfare costs include a \$2.5 million increase to cover potential added costs in implementing the healthcare reform act as well as temporary concessions given to classified and management employees. Premium increases will be covered by the district for classified and management employees the 2013-14 year. In addition, eight hour employees who have previously opted out of the district medical plans will be provided coverage with no out-of-pocket costs for one year. In exchange, the ability to opt-out of district health care coverage for eight hour employees who cannot show evidence of coverage under another plan has been eliminated in an effort to work toward complying with requirements of the ACA and to lower costs for all employees.

Utility cost are anticipated to remain flat with increases off-set by savings from energy management and solar projects. No other major changes to revenues or expenditures are assumed.

## COMBINED GENERAL FUND BUDGET

### REVENUES

Hemet Unified School District's general fund revenues for 2013-14 are projected to be \$175.4 million, which is a less than 0.50% increase from the total estimated revenue for 2012-13. Revenues come from revenue limit, federal, other state, and local sources. Overall projected revenues show an increase of \$0.85 million from 2012-13 estimated revenue. A \$2.9 million increase to revenue limit funding is off-set by decreases in federal funding due to sequestration, as well as decreases to federal, state, and local revenues due to the fall off of carry over balances or one-time funding.

### REVENUE LIMIT FUNDING

The Local Control Funding Formula proposed by the Governor, currently under consideration by the legislature was not used for revenue projections for the district's adopted budget. Should the LCFF become enacted subsequent to the adoption of the district's budget, revisions will be made to revenue projections. At this time the current revenue limit and categorical funding model was used for the district's 2013-14 budget.

Revenue limit funding constitutes the main revenue source for unrestricted expenditures including classroom instruction and district operations. The district's revenue limit is made up of local property tax receipts, Proposition 30 Education Protection Act funds and state aid. Revenue limit funding is calculated by multiplying the district's projected average daily attendance by the budget year's funded base revenue limit (BRL) per ADA rate. The district is currently using 94.0% of projected enrollment to estimate ADA for budget purposes. The district's 2013-14 funded ADA is projected at 19,909 including 64 ADA for district students served in county programs.



For the 2013-14 budget year, a 1.565% Cost of Living Adjustment (COLA) increase was included in the Governor's May Revise budget proposal. This increases the district's base revenue limit by \$106 per ADA from 2012-13 levels to \$6,819.80. However, a deficit factor continues to be imposed on revenue limit funding. School Services of California have estimated the deficit factor for 2013-14 to be 18.997%, a decrease from the 2012-13 deficit factor of 22.272%. The deficit factor is applied to the Base Revenue Limit (BRL), reducing it to \$5,524.24.

The revenue limit calculation includes add-ons that were formerly for meals for needy pupils and Beginning Teacher Salaries (BTS). In July 2010, AB 851 revised these add-ons to be a simple per ADA rate based on 80% of the revenue calculated for these two programs in 2007-08. The meals and BTS add-ons are no longer tied to meals served or new teachers and the deficit factor is applied to the funding. For 2013-14, the deficiated amount for the meals and BTS add-on is projected at \$117.98 per ADA.

Other components of the revenue limit calculation are made up of additions for district unemployment insurance costs and reductions for PERS contributions and pupils in County programs. Together, the meals, BTS and other components add an additional \$2.0 million to the district's revenue limit funding.

Overall, \$112.6 million in revenue limit funding has been budgeted for 2013-14, an increase of \$2.9 million over the prior year's deficiated funding level and more than \$26.3 million less than the district would have received if it was fully funded. \$19.9 million of the total revenue limit comes to the district in the form of local property taxes. The remaining \$92.7 million is made up of \$14.9 million in Prop 30 and \$77.8 million in state aid.

## FEDERAL REVENUES

Total federal revenues for the combined general fund are budgeted at \$15.6 million. \$5.6 million of the federal revenue total is budgeted for the district's regular Title I allocation along with an additional \$0.88 million in Title I carry over balances that were not spent in prior years. The Title I carry over will be used to continue to fund district-wide intervention programs and Library Technicians.

Other budgeted federal revenues include \$4.4 million for special education programs, \$0.95 million for Head Start, \$1.5 million for Medicare Administrative Activities (MAA) and LEA Medi-Cal reimbursements, \$0.67 million combined for elementary counselors and the Hemet High BARR program. The remaining \$2.5 million is for other Title II and Title III programs and a federal after school program.

## OTHER STATE REVENUE

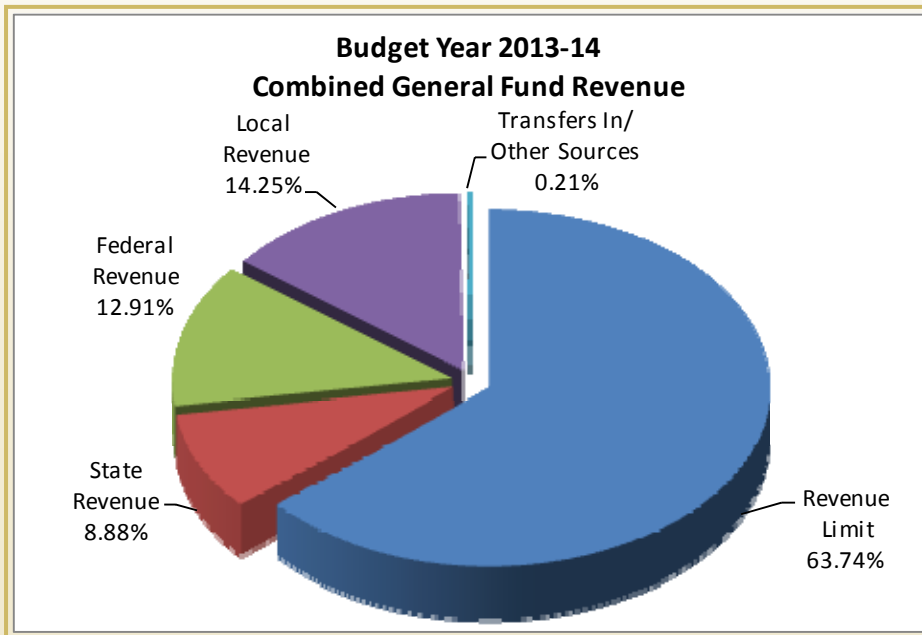
State revenues, other than revenue limit funding, in the 2013-14 general fund budget total \$22.7 million. Prior to 2008-09 approximately 60% of all state revenues came in the form of restricted categorical programs. With flexibility pro-

2013-14 Revenue Limit Calculation		
<b>I. Enrollment Calculation</b>		
2013-14 Projected Enrollment	21,180	(includes County & NPS)
Average Daily Attendance Factor	94.0%	
<b>Total Student Attendance (ADA)</b>		19,908.77
<b>Prior Year P-2 ADA</b>		19,858.84
<b>Projected Bdgt Yr ADA or PY P-2 ADA (whichever is higher)</b>		19,908.77
<b>II. District Funding Per ADA</b>		
2012-13 District Funding Per Student ADA	\$ 6,713.80	
1.565 Percent Cost of Living Increase	106.00	
2013-14 District Base Revenue Limit (BRL) Per Student ADA		\$ 6,819.80
Deficit Factor	81.003%	
2013-14 BRL with Deficit		\$ 5,524.24
Per ADA Adjustment		\$ -
<b>2013-14 Funded BRL per ADA</b>		\$ 5,524.24
<b>III. 2013-14 State Revenue Limit Funding &amp; State Aid</b>		
2013-14 State Revenue Limit Funding based on ADA		\$ 109,980,824
AB 851 Add-Ons		\$ 2,348,743
Unemployment, PERS, and County ADA Adjustments		\$ 251,158
<b>Total Revenue Limit Funding with Adjustments</b>		<b>\$ 112,580,725</b>
Less: Local Revenue		\$ 19,898,102
Less: Prop 30 - EPA Receipts		\$ 14,917,909
<b>State Aid</b>		<b>\$ 77,764,714</b>
<b>IV. Change from Prior Year</b>		
2012-13 State Revenue Limit Revenues (P-2)		\$ 108,867,456
Increase/(Decrease) in State Revenue Limit Funding from Prior Year		\$ 3,713,269

visions provided in SBX 3 4 enacted in February 2009 and extended with SB 70 in 2010, restricted categorical state revenues now account for 40% of all state revenues. With the flexibility provisions in place, programs that were previously restricted are now reported in the unrestricted general fund. All restrictions on the funding have been eliminated and the state has de-activated many of the resource account codes to prevent continued reporting under the former programs. State regulations required districts to hold a public hearing prior to budget adoption identifying all programs that fall under the flexibility provisions that will be closed in the next year. Hemet Unified held this public hearing at the June 4, 2013 board meeting. In addition, districts must also present a separate agenda item no later than at the time of budget adoption, listing the amounts the district receives for each program and the intended use for the upcoming budget year.

Among the few state programs remaining in the restricted general fund are Economic Impact Aid (EIA), after school programs, preschool funding, and transportation. The May Revise also included a proposal for some one-time funding for Common Core implementation. If enacted, this funding would provide the district approximately \$170 per ADA, or \$3.3 million. Should the Common Core funds become available, the district will include the revenues in its 45 day budget revision, subsequent to the governor signing the state budget.

State revenues received under the provisions of the Tier III flexibility for Adult Education and Deferred Maintenance are originally received in the unrestricted general fund but are subsequently transferred to other Funds. \$710,000 is transferred to Fund 14 for Deferred Maintenance and \$500,000 is transferred to Adult Education.



The proposed LCFF funding model will incorporate most of the state restricted and unrestricted programs including EIA. Excluded from the LCFF calculation are special education and after school programs. A list of programs rolled into the LCFF are included in the appendix section of this report.

## LOCAL REVENUES

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, entrepreneurial activities, donations, and facilities use fees. There is \$25.0 million budgeted in the general fund in this category for 2013-14. \$8.8 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$11.5 million in the form of student fees and contract payments from other districts for Home-to-School and Special Education transportation and field trips; and \$2.6 million for redevelopment receipts. \$1.0 million in local revenue is for donations, administrative cost reimbursements from CFD's. \$300,000 is attributed to print shop activities. The balance is for miscellaneous fees, facilities use charges, and interest.

## EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$182.2 million in 2013-14. This is \$9.2 million more than the district expects to spend for the 2012-13 budget year.

## SALARIES & BENEFITS

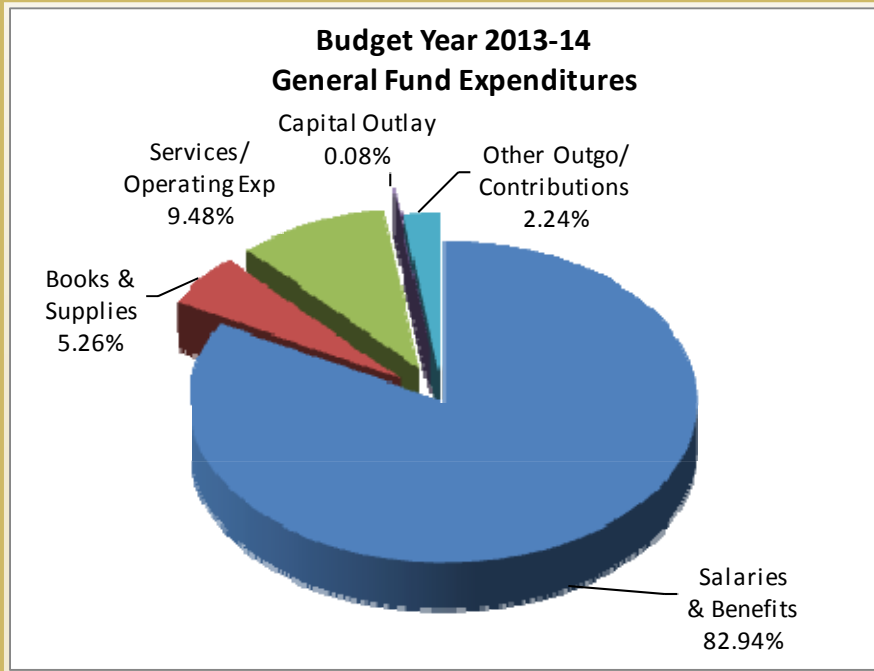
Salaries and benefit expenses total \$151.4 million and comprise 83.0% of the district's combined general fund expenditures. Changes affecting salary and benefits in 2013-14 include rescinding the five to six furlough days imposed on all employees for the past several years, as well as the approximate 2.5% salary rollback imposed on classified employees. The rescissions equate to an approximate 5% or \$7.0 million increase in salary and benefit costs. There are no additions or reductions to classroom teachers proposed at this time.



\$2.5 million has been added to employee benefit costs to account for projected increases in costs related to implementation of the Affordable Care Act (ACA) and agreements with the CSEA bargaining unit and management staff.

HUSD has offered a Supplemental Early Retirement Program (SERP) to certain employee groups whose members met specific age and length of service criteria. These SERP plans provide supplemental pay to participants in addition to retirement benefits provided by STRS and PERS. The cost of SERP premiums is off-set by savings realized for positions that are not filled or filled with employees at lower salary levels. The district also continues to pay costs associated with another alternative early retirement incentive offered in 2007-08 that provided a flat \$7,500 payment to retirees until they reach age 65 that they could elect to use to off-set health insurance costs. The final payment for the first of the SERP issuances was made in July 2012 reducing the 2013-14 payment by \$660,000 to \$2.25 million.

Other Post Employment Benefit (OPEB) rates for both the allocated and active employees portion will increase in 2013-14. This rate is charged to all salaries for payment of current retiree health and welfare benefits. As the number of retirees collecting benefits increases, the OPEB rate will continue to increase. The Other Post Employment Benefit



(OPEB) rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2012-13 fiscal year, the final OPEB for 2013-14 rate may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2013-14 has been set at \$185.00 per FTE and 0.217% of salaries.

Other changes in employee benefit rates for 2013-14 include a dramatic decrease in Unemployment Insurance rates from 1.10% to 0.05%. 2013-14 rates for the district's self-funded worker's compensation plan are still pending. Until rates are calculated by the actuary, the budget assumes the worker's compensation rate will remain at 1.90%.

Regular approved positions are paid from a district salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and depart-

ments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. A budget of \$1.29 million has been allocated for substitute costs, \$565,000 for extra duty, and \$100,000 for overtime expenses.

### BOOKS AND SUPPLIES

The 2013-14 combined general fund budget shows \$9.6 million allocated for books and supplies. This is \$1.0 million more than the amount expected to be spent in this category in 2012-13. The increase is related to implementation of Common Core and text book adoptions and are funded from restricted lottery and unrestricted general funds. In addition to textbooks, amounts budgeted in the books and supplies category are typically for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, gas for vehicles, and printer cartridges. Approximately 70% of the combined general fund's books and supplies costs are budgeted in restricted resources such as Title I, transportation, special education and EIA.

### SERVICES AND OPERATING EXPENSES

\$17.3 million is budgeted in this category for 2013-14. Services and operating expenses include early retirement incentives (SERP), utilities, property and liability insurance, professional/consulting services, repairs, consultants, non-public school (NPS) tuitions, and travel and conferences. It also includes Supplemental Educational Services (SES) or tutoring provided by outside vendors which is a required condition of Title I funding. Included in the \$21.1 million is \$4.4 million for utilities. \$7.2 million is budgeted for professional/consulting services including SES, legal and audit services, SERP payments, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's; \$1.8 million for special education non-public schools; \$438,400 for dues, staff development conferences, workshops, and mileage reim-

bursement costs; \$815,000 for property and liability insurance; and \$1.6 million for repairs and leases. Another \$1.2 million is budgeted for telephone, internet and other communication related costs.

## **CAPITAL OUTLAY**

A budget of \$145,700 is set aside for capital outlay costs for 2013-14. This is primarily for equipment and vehicle replacements for transportation, maintenance, and other support departments. Capital purchases may be funded by balances in the district's equipment replacement account. As a condition of the district's 2012-13 Second Interim Qualified Certification, the district cannot issue any non-voter debt in 2013-14, including financing for capital equipment, without prior approval from the County Superintendent.

## **OTHER OUTGO**

Other outgo is where debt payments for capital leases and other financing activities are recorded. \$4.65 million is budgeted in this category in the general fund for 2013-14. Debt payments for Certificates of Participation (COPs) paid from redevelopment funds total \$3.5 million. The remaining \$1 million in debt payments charged to the general fund are for the lease/purchase of energy efficiency equipment, buses, and other vehicles. These debt payments are charged to the department responsible for those items.

A negative \$623,000 expense in the other outgo/transfers of indirect costs category is budgeted for 2013-14. This represents money transferred into the general fund from other district funds such as Child Development (Fund 12) and Cafeteria (Fund 13) for indirect charges. Indirect charges offset the costs of centralized services provided by the general fund to those programs. Indirect rates established by the California Department of Education are set each year. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, technology support, purchasing and human resource activities.



## **OTHER FINANCING SOURCES/USES**

### **CONTRIBUTIONS**

Contributions between the unrestricted and restricted general funds total \$14.14 million in 2013-14 to support special education, routine maintenance, and debt payments.

#### Special Education

Special education costs typically exceed the revenue provided to the district from state, federal, and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2013-14 are budgeted at \$8.5 million, an increase of \$1.6 million over what is projected to be needed in 2012-13. Part of the increase is related to rescinding furlough days and salary roll-backs. The balance is related to new programs, increased special education participation and a growing demand for services.

Enrollment in special classes, including those for autism, pre-school and 18-22 year old students continues to grow, with the district adding classes as necessary during the year to serve the varied special needs of all its students. The district does not receive revenue limit funding for students attending pre-school special education classes and much of the costs related to serving these students are supported by the unrestricted general fund contributions. The combination of new programs and classes, along with declining enrollment district-wide and deficits on revenue limit earned for special education students, all place growing pressure on the district's special education budget. For 2013-14, special education budgets (excluding transportation) in all resources total \$29.7 million or 16.25% of the district's total combined general fund expenditures. Special Education ADA including non-public schools makes up approximately 5.3% of the district's total reportable ADA. Additional preschool students are enrolled in district programs, but their enrollment and ADA is not reported for funding purposes.

Federal, state and local funding sources support \$15.0 million of the total special education costs for Hemet Unified. \$5.8 million in revenue is allocated for special education related ADA from revenue limit funding. Another \$377,236 is



transferred in from the district's two charter schools to cover the cost of providing Special Education services to charter school students.

### Routine Maintenance

Under the provisions of the state school building code, the district is required to contribute an amount equal to three percent of its combined general fund expenditures annually to provide for the routine and deferred (long term) maintenance of its facilities. 2.5% of the contribution is allocated to Routine Maintenance and 0.5% to Deferred Maintenance in Fund 14. SBX 3 4, authorized in February 2009 and amended by SB 70 in 2011, offered districts the option to reduce the combined contribution to Routine/Deferred maintenance accounts to 1% and eliminates the required deferred maintenance match until 2014-15. Hemet USD has budgeted \$3.7 million or 2.0% of combined general fund expenditures to meet routine maintenance needs.

### Transportation

The transportation department continues to expand the number of districts for which it provides contracted route services. This adds program revenues that help to off-set increased costs of operations and reduced state funding. In 2013-14, Hemet Unified will continue to provide transportation services for Perris Union High, Perris Elementary, and San Jacinto Unified School District pupils as well as for special education students from Coachella, Romoland and Nuview districts. Hemet's Transportation Department also provides services to the California School for the Deaf in Riverside and United Health Services (UHS), a non-public school group. The contracts with these local educational agencies (LEA's) provides revenues to Hemet USD for the direct costs of providing student transportation and administrative fees. It is projected that state revenues and fees from students and other districts will provide nearly 100% of the funds necessary for Hemet to offer transportation services without the need to supplement the program with additional contributions from other district funds. It is projected a small contribution in addition to the required contribution to maintain state funding will be necessary in 2013-14. The additional contribution is related to the increased costs of salaries and benefits resulting from rescinding furlough days and salary roll-backs. A contribution of \$690,129 is budgeted to make up the projected apportionment short-fall.



### Redevelopment/Debt Service

The district uses redevelopment funds to repay the debt payments on the Certificates of Participation (COPs) it has issued for capital improvement projects over the last ten years. Redevelopment funds are based on assessed values of local property. At the time the debt was issued, redevelopment funds were expected to be sufficient to support the principal and interest payments on the COPs debt for many years. Redevelopment receipts reached a peak in 2007-08 when the district received more than \$3.8 million from this source. Receipts declined by about 30% as property values fell across the region in the recent economic downturn. The good news is that the County Assessor is projecting small increases in assessed valuations over the next few years, however, that good news could be off-set by loss of RDA funds due to recent legislation. The state mandated disbanding of all RDA's in 2011-12. Adding further to the RDA issue is the possible elimination of RDA funding for schools when their redevelopment agencies complete current projects. This places uncertainty on whether the district will continue to receive RDA funds at their current level. For now, the district anticipates it will continue to receive RDA funding in 2013-14 and has budgeted \$2.6 million from this revenue source. Debt payments charged to redevelopment continue to exceed revenue receipts in by \$1.1 million. The shortfall will be made up by a contribution from the unrestricted general fund on an on-going basis unless redevelopment receipts reach prior year levels.

### **TRANSFERS IN FROM OTHER FUNDS**

Transfers in from other funds to the general fund total \$377,236 for special education revenue received by the CPHS and WCA Charter Schools in Fund 08/09. According to the Memorandum of Understanding agreements between the charter schools and the district, charter special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.

### **TRANSFERS OUT TO OTHER FUNDS**

\$68,531 is budgeted as a transfer out to Fund 40 to backfill the federal sequestration cut to the federal reimbursement

of payments for the Quality Construction Bond the district issued as bond anticipation notes in 2010. It is undecided if this federal payment shortfall will be funded by additional payments from taxes assessed on property owners. Should that be the end result, then the transfer out will not be necessary and the budget will be revised.

## SITE AND DEPARTMENT ALLOCATIONS

### SITE DISCRETIONARY ALLOCATIONS

In addition to a variety of restricted funding sources, site lottery allocations, and donations, school sites receive an unrestricted discretionary budget. The per pupil allocation factors remain unchanged from prior years and no deficits were applied. Site discretionary allocations are based on the school's grade levels and projected enrollment figures for both regular and special education students and range from \$40 to \$55 per student. Detailed information on the allocation for each school is provided in the Appendix.



### DEPARTMENT ALLOCATIONS

Department budgets are based on historical expenditure levels and anticipated needs. These allocations are the sole source of funds for operating expenses for each department.

### SITE LOTTERY

According to the Hemet Teacher's Association (HTA) contract article 20.1, 20% of lottery revenues received by the district are to be allocated to school sites and may be used for equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected certificated full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dartboard. School Services is estimating unrestricted lottery funds per ADA for 2013-14 at \$124.00. The proposed lottery site allocation for 2013-14 totals \$518,600.

### OTHER ALLOCATIONS

High schools receive allocations for athletic programs. Athletic budgets total \$950,000 and is to be used for coaching stipends, transportation, uniforms, and supplies. All sites are provided a budget for utility costs. All school sites and some departments receive additional allocations for substitute and extra duty payroll costs. A minimal budget for overtime district wide has been reserved. Summer school expenses and related revenues are reported in a separate budget, as are Medicare Administrative Activities (MAA), testing, property and liability, safety and security, and various other activities.

### DISTRICT-WIDE EXPENSES

Budget is set aside each year in a category for district-wide expenses. Items charged to this account include audit, election, early retirement (SERP) premiums, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these expenses total \$3.7 million. Indirect costs totaling nearly \$2.7 million from other funds and restricted resources are used to off-set expenses in this category resulting in a net unrestricted general fund budget for district-wide expenses of \$1.0 million.

## RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Almost 30% comes from contributions and revenue limit transfers from the unrestricted general fund. The remaining 70% comes from federal, state, and local sources and are only to be for expenditures specified by the granting agency, including

English language learners, special education, transportation, after school programs, and economically disadvantaged students.

At this time, the projected budget for individual programs funded with federal revenues reflect changes based on information from the federal government including sequestration cuts of approximately 5.1%. State categorical revenues, including Economic Impact Aid (EIA), are based on their prior year allocation until we have more information with adoption of the final state budget. Local restricted revenues are comprised primarily of redevelopment receipts, SELPA pass-through funds for Special Education, and payments from other LEA's for transportation services. Categorical or restricted expenditures have been budgeted to match anticipated revenues. Any unspent balances remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A table listing categorical funds and their budgeted amounts for 2013-14 is shown to the right.

### CATEGORICAL FLEXIBILITY FUNDING

Programs that were formerly restricted in their use and accounted for in the restricted general fund were opened to flexible use beginning in 2008-09 through 2012-13. This flexibility was extended to 2014-15 with the passage of SB 70 in March 2011. As a result of the flexibility, the funding for these programs is now unrestricted and can be used for any educational purpose. The district has budgeted \$6.6 million in revenue for these programs in the unrestricted general fund. These flexed revenues are used to support most of the former Tier III programs to some level, as well as on-going costs for salaries and operating expenses. A list of former categorical programs that are now accounted for in the unrestricted general fund is available in the Appendix of this report. In addition to the \$6.6 million budgeted in the General Fund, \$710,000 of the Deferred Maintenance allocation will be reported in Fund 14 and \$500,000 of the Adult Education and Community-Based English Tutoring (CBET) funds will be accounted for in the Adult Education Fund—Fund 11. The Tier III revenues in Funds 11 and 14 will be committed to be used for Adult Education and Deferred Maintenance. The remaining allocations have been budgeted for salaries, contracts, professional development, and other expenses that have been identified as district priorities for 2013-14.

## 2013-14 Categorical/Restricted Programs

Program/Resource		Expenditure Budget Amount
3010	Title I	\$ 5,568,105
3010	Title I Carry Over (one-time)	880,101
3310	Spec Ed Local Asst	4,193,703
3311	Special Ed Local Asst - Prvt Schls	3,380
3315	Spec Ed PreSchool	71,449
3320	Spec Ed PS Local Entitlement	164,646
3345	Special Ed PreSchool Staff Dvlpmnt	718
3550	Voc Ed	180,701
4035	Title II - Part A	712,022
4124	Calif 21st Century (Harmony)	124,671
4201	Title III Immigrant Education	28,016
4203	Title III - LEP	488,937
4510	Title VII - Indian Ed	9,977
4810	BARR Project - Hemet HS (ARRA)	237,388
5210	Head Start	953,177
5640	Medi-Cal Reimbursements	1,635,025
5810	Elementary Counselors	427,849
6010	After School Program (ASES)	2,545,402
6300	Lottery - Restricted	1,691,640
6500	Special Education	23,452,638
6501	Special Ed - Low Incidence Equip	29,744
6512	Special Education - Mental Health	1,097,613
6520	Special Education - Workability	75,090
6535	Special Ed Personnel Staff Development	8,894
6690	Tobacco Use Prevention Ed (TUPE)	269,731
7010	Ag Incentive	19,320
7090	EIA	1,759,309
7091	EIA - Limited English Proficiency (LEP)	627,173
7230	Transpo - Home to School (HUSD)	3,945,663
7230	Transpo - Home to School (Other Districts)	2,986,282
7240	Transpo - Special Ed (HUSD)	1,346,181
7240	Transpo - Special Ed (Other Districts)	4,920,535
8150	Routine Maintenance & Repairs	3,710,000
9015	Workforce Investment	10,000
9986	Redevelopment	3,659,839
<b>Total</b>		<b>\$ 67,834,919</b>

## ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set the district's own transportation, nutrition and printing costs, it has actively and successfully pursued entrepreneurial opportunities in the these areas.

## TRANSPORTATION

Transportation continues to expand services to other districts for home-to-school and special education services. It also provides field trip transportation to many districts within Riverside County. The Transportation Department provides transportation for resident students attending the California School for the Deaf in Riverside between the school and their homes throughout Southern California on weekends. These activities have nearly eliminated the encroachment of transportation activities in the budget year except for those required to be reported to maintain state apportionment at current levels. Transportation encroachment reached a peak of almost \$1.8 million in 2005-06.



## PRINT SHOP

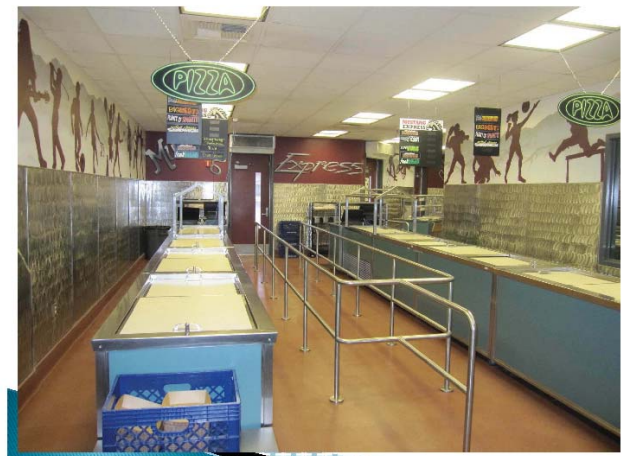
The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. While the Print Shop does not see an actual cash profit in its operations, its real financial benefit is realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate that savings at a minimum of \$450,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alford Unified School District and Etiwanda Unified School District.



## NUTRITION SERVICES

The district's Nutrition Services Department also does what it can to generate additional revenues through catering services. The department has been successful in bringing in new dollars. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria Fund. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid encroachment on the general fund, added to the Cafeteria Fund's ending balance, and been used to make equipment purchases to assist in food preparation and serving at the Nutrition Center and school site kitchens.

Balances in Fund 13 must not exceed an equivalent of three months of expenditures from that fund unless a spending plan on how to spend down the reserves has been approved by the California Department of Education





## ENDING FUND BALANCE

In the 2011-12 budget year, GASB 54 was put into place. This new accounting procedure changed how ending balances are reported in governmental funds. Balances that are not legally restricted are 'assigned' and revenues in restricted funds may be 'committed' by approval of the board. Once revenues are committed, they cannot be used for any other purpose until the board formally 'uncommits' the funds. The district adopted Resolution 2059 in April 2011 which authorizes the Assistant Superintendent of Business or the Director of Fiscal Services to assign balances or to recommend committing revenues with its adopted budget, interim reports and unaudited actuals reports. The board will approve commitments with approval of those reports. A component of Resolution 2059 was the adoption of a formal economic reserve policy in which the board established a minimum 5% reserve level for Hemet Unified. This is 2% above the statutory minimum reserve of 3% set by the state.

As indicated in the table below, the district's 2013-14 beginning fund balance for the combined general fund is projected to be \$34.7 and the ending balance is projected to be \$27.9 million. Expenditures are projected to exceed revenues by \$6.8 million.

<b>Combined General Fund Ending Fund Balance Summary</b>	
	<b>2013-14 Adopted Budget</b>
Net Increase/(Decrease) from Operations	\$ (6,788,593)
<b>Beginning Fund Balance</b>	<b>34,717,135</b>
<b>Ending Fund Balance</b>	<b>\$ 27,928,542</b>
<b>Summary Fund Balance Restrictions</b>	
Economic Uncertainty (5%)	\$ 9,150,000
Revolving Cash	25,000
Stores Inventory Reserve	255,594
F03 Unrestricted Designated Balances	14,338,427
Restricted Categorical Balances	4,159,521
<b>Total Fund Balance Assignments/Restricted Balances</b>	<b>\$ 27,928,542</b>
<b>Unrestricted Carry Over and Available for Board Assignments</b>	<b>\$ -</b>
<b>Fund 03 Unrestricted Designated Balances</b>	
0001 Site Discretionary Carry Over	\$ 835,671
0010 STAR Testing	49,523
0014 Business Summit	10,070
009x H&W Holding Accts	130,751
0301 Equipment Replacement	405,556
0310 MAA Site Allocations	-
0390 E-Rate	480,312
0600 Site Donation Carry Over	230,766
0605 ROTC	10,869
0000 Transportation Contracts	344,019
1101 Site Lottery Carry Over	697,442
0000 Deficit Factor Reserve	4,210,000
0000 Reserve for 2014-15 & 2015-16 Deficit Spending	6,933,448
	<b>\$ 14,338,427</b>

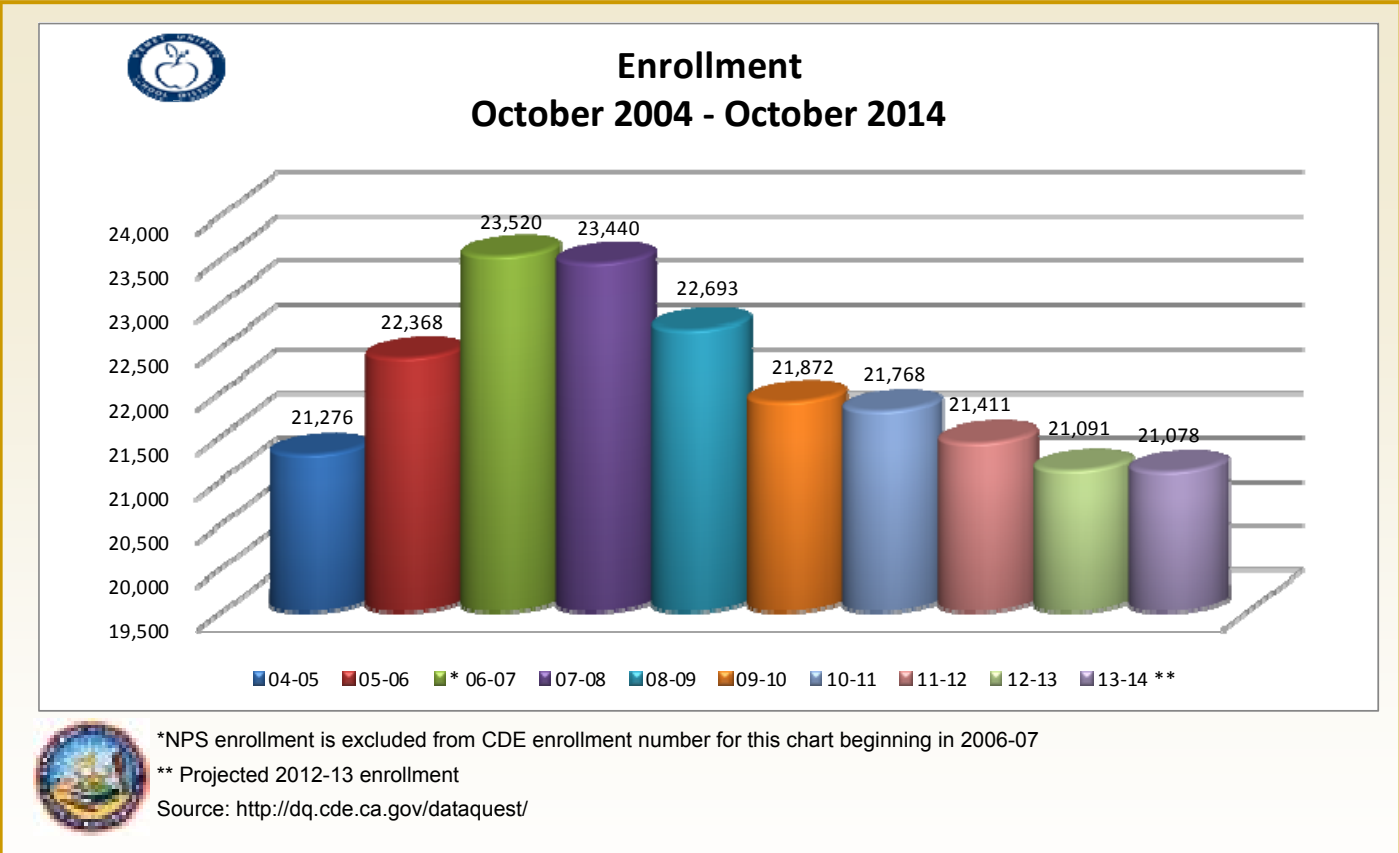
# STUDENT INFORMATION

## AVERAGE DAILY ATTENDANCE (ADA)

ADA is a number derived from a district's student attendance reporting system and is used to determine annual revenue limit and other funding levels. ADA is equal to the average number of pupils who attend class over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2013-14 budget projects P-2 ADA to be 19,908.77, including attendance for district students enrolled in County programs. ADA for district students, excluding those attending county schools is projected at 19,844.93. ADA is projected to be slightly higher than 2012-13, so funding for the budget year will be based on current year ADA.

## ENROLLMENT

Enrollment is the number extracted from the student attendance system that shows how many students are enrolled in the district or school at a specific date in time, whether or not the student was physically present in school on that date. Each year, on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. This number, along with a variety of student and staff demographic information collected at the same time, is used for comparative reporting with other districts in the state. Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2012 enrollment certified through CALPADS was reported at 21,091, excluding charter and nonpublic school students. Charter and non-public school enrollment totaled 598 bringing the combined total enrollment for Hemet USD to 21,689. Projected enrollment for 2013-14 is 21,078. Charter and non-public school enrollment is projected to be 600 for a combined total enrollment of 21,678.



Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment projections for 2013-14, excluding non-public school and charter enrollment, assume a decrease of 13 students district-wide from October 2012 enrollment of 21,091. The projected enrollment used for 2012-13 budget and staffing purposes is 21,078. This is a projected decrease of 0.06%. Projected enrollment for each school in the district, including charter schools is shown in the table below.

### 2013-14 Projected Enrollment by Site

#### K-5 Elementary

Bautista Creek	915	Little Lake	840
Cawston	827	McSweeny	734
Fruitvale	896	Ramona	732
Harmony	868	Valle Vista	610
J. Wiens	766	Whittier	1,135
		Winchester	515

**Total K-5 Elementary** **8,838**

#### K-8 Schools

Cottonwood	240	Idyllwild	290
Hamilton K-8	449		

**Total K-8 Schools** **979**

#### Middle Schools

Acacia	804	Diamond Valley	1,133
Dartmouth	907	Rancho Veijo	1,287

**Total Middle Schools** **4,131**

#### High Schools

Hamilton High	327	Tahquitz	1,775
Hemet High	2,353	West Valley	1,664

**Total High Schools** **6,119**

#### Option Schools

Alessandro/ACE Cont	540	HHJ Ind Study	350
Family Tree Ind Study	121		

**Total Option Schools** **1,011**

**Non-Charter Totals** **21,078**

#### Charter Schools

Western Ctr Academy	375	CPHS	180
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**Total Charters** **555**

**Non Public Schools** **45**

**District Totals** **21,678**

# Staffing

## STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised annually as part of the district's budget development process. No significant changes to staffing levels have been made for the 2013-14 budget year. The formulas used as the starting basis for 2013-14 staffing levels and staffing revisions agreed to by the leadership team, and approved by the Governing Board, are summarized in the table on this page.

Approximately 83.0% of all 2013-14 general fund expenditures are committed to salary and related benefit costs. Faced with growing costs in all areas, the district evaluated all staffing related costs as part of the 2013-14 budget development process and found it that previously negotiated salary concessions made in the spring of 2009, could be rescinded. Rescinding the five to six furlough days for all bargaining unit members, as well as the additional salary roll-back for classified employees, resulted in an approximate 5.0% increase to amounts budgeted for salary and benefit costs.

The district has also budgeted an extra \$2.5 million for health and welfare costs. The increase is to support initial implementation of the federal Affordable Care Act (ACA).

Relaxed penalties on K-3 class size reduction funds in effect through June 2014 continue to provide the district the opportunity to increase class sizes for K-3. For 2013-14 K-3 classes will be staffed at 28.6 to one without a significant impact on CSR funding. Under current legislation, the K-3 CSR flexibility provisions expire in June 2014.

The district continues to fund 92% of library technician salary and benefit expenses from Title I and 100% of health technicians from LEA Medi-Cal. If revenues from Title I or LEA Medi-Cal become insufficient to support the costs of these positions at some point in the future, other options for funding these positions will need to be considered.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary.

## STATUTORY BENEFITS

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

### SOCIAL SECURITY/ FICA/ ALTERNATE FICA

Most employees participate in the Social Security Program through mandatory payroll deductions. Social Security provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2% for both the employee and employer. The district will be providing an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan will invest employee and employer contributions in a private retirement plan which the employee will have access to upon retirement just like Social Security.

### MEDICARE

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. En-

Staffing Formulas	
Position	2013-14 Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K	28.6 to 1.0
Teachers 1-3	28.6 to 1.0
Teachers 4-5	32 to 1.0
Teachers 6-8	34 to 1.0
Teachers - 9-12	33 to 1.0
Teachers - RSP	28 to 1.0
Teachers - SDC	15 to 1.0
Instrumental Music - K-5	0.25 per site
ASB/Athletic Director - High School	0.7 Per Site
Counselor - Middle Schools	1 per site
Counselor - High Schools	3 per site
Librarian -	1.0 Per District
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies



rolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

### UNEMPLOYMENT INSURANCE

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2013-14 unemployment rate for all districts in the county has decreased dramatically to 0.05% compared to 1.10% in 2012-13. As a component of the revenue limit calculation, the state provides districts with reimbursement of Unemployment Insurance costs in excess of costs incurred in the 1975-76 base year.



### WORKER'S COMPENSATION

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the 2012-13 year with approximately \$5.7 million in reserves for future claims and another \$5.0 million in its ending balance.

Reserves and activity for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. The employer contribution rate for worker's compensation in 2012-13 will be increased slightly from the prior year to 1.90% of salaries paid compared to 1.71% in 2011-12.

### OTHER BENEFITS

In addition to the statutory benefits above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

### RETIREMENT

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). The district contributes an amount equivalent to 8.25% of an employee's salary to the plan. Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district contributes 7.00% to this plan for most classified employees. As a condition of the Pension Reform Act, effective Jul 1, 2013, all new employees hired since January 1, 2013 who are new to PERS will be required to pay their own share of retirement costs, currently estimated at 6%. The district is also required to pay 13.02% of eligible classified salaries into the plan. Districts are able to reduce this rate (PERS Reduction) through their revenue limit calculation by an amount that is adjusted annually in May by the CalPERS board. The PERS Board has not adopted a new rate for 2013-14 at the time this report was prepared. When the 2013-14 rate is announced, budgets will be revised accordingly.

Additionally, employees may elect to participate in a variety of retirement and deferred compensation plans through voluntary payroll deductions.

### HEALTH & WELFARE BENEFITS

Most district employees are eligible to receive health and welfare benefits comprised of medical, vision, dental, and life insurance. The district contribution to these plans is capped at \$9,100 for HTA members and \$7,200 for classified and management staff. The total cost of health and welfare varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions. For the 2013-14 budget year only, the district has agreed to cover any increase premium costs for most classified and management employees.

**OTHER POST EMPLOYMENT BENEFITS (OPEB)**

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service to the district will be eligible to receive \$3,300 annually for health and welfare benefits for a maximum of 10 years or until they reach age 65, whichever comes first. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. An actuarial study, dated July 1, 2012 has estimated the district's total liability for this plan at \$38.2 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs and has set aside \$1.5 million in a special reserve fund. To fully fund the OBEP total liability over a period of 30 years, the annual contribution has been actuarially determined to be \$4.2 million. The rates charged for OPEB costs for 2013-14 are projected to be 0.217% of salaries and a flat rate of \$185.00 per FTE to fund active retirees benefits.

	<b>2013-14</b>	<b>Change from Previous Year</b>
<b>Certificated Employees</b>		
3400 H&W (cap)	\$ 9,100.00	\$ -
3750 OPEB	185.00	\$ (58.00)
3100 STRS(employer contribution)	8.250%	0.000%
3330 Medicare	1.450%	0.000%
3500 Unemployment	0.050%	-1.050%
3600 Worker's Comp	1.900%	0.000%
3700 OPEB	0.217%	0.004%
	11.867%	-1.046%
<b>Classified Employees</b>		
3400 H&W (cap)	\$ 7,200.00	\$ -
3750 OPEB	185.00	(58.00)
3200 PERS (employer contribution)	7.000%	0.000%
3210 PERS Employer	11.417%	0.000%
3320 FICA - Social Security	6.200%	0.000%
3330 Medicare	1.450%	0.000%
3500 Unemployment	0.050%	-1.050%
3600 Worker's Comp	1.900%	0.000%
3700 OPEB	0.217%	0.004%
3800 PERS / PERS Reduction	1.603%	0.000%
	29.837%	-1.046%

# Other District Funds

The 2013-14 expenditure budgets for the district's other funds are as follows:

Fund	2013-14 Expenditure Budget
<b>Fund 08 (09)—Charter School Special Revenue (CPHS)</b>	\$ 1,330,870
<b>Fund 09—Charter School Special Revenue (WCA)</b>	2,765,653
<b>Fund 11—Adult Education</b>	611,539
<b>Fund 12—Child Development</b>	1,541,687
<b>Fund 13— Cafeteria</b>	11,633,161
<b>Fund 14 - Deferred Maintenance</b>	1,654,161
<b>Fund 17—Reserve for Other Than Capital Outlay</b>	-0-
<b>Fund 21—Building Fund</b>	12,666,923
<b>Fund 25—Capital Facilities</b>	13,465
<b>Fund 35—County School Facilities</b>	-0-
<b>Fund 40—Reserve for Capital Outlay</b>	1,343,750
<b>Fund 67—Self-Insurance—W/C &amp; HTA Prescriptions</b>	1,723,200
<b>Fund 68— Self Insurance—OPEB</b>	638,964

The amounts listed are for projected expenses only and do not include all of the projected beginning or ending balances in each fund. Amounts needed from the ending balances in each fund will be budgeted after the close of the 2012-13 fiscal year as needed. Ending balances estimates for each fund can be found in the Appendix section of this report.

Effective July 1, 2011, new ending balance categories were implemented for all district funds per GASB 54. One of the components of GASB 54 requires districts to assign fund balances or commit revenues that are not legally restricted. Hemet Unified approved Resolution 2059 on April 19, 2011 that authorized the Assistant Superintendent of Business or Director of Business Services to make those assignments and commitments as part of the district's adopted budget or with their interim or unaudited financial reports. At this time, the district will be committing revenues in Fund 11– Adult Education and Fund 14-Deferred Maintenance for their respective purposes.

Fund 17-Reserve for Other Than Capital Outlay—The \$1.5 million balance is reported as a beginning balance in this fund is a reserve for Other Postemployment Benefits that the district set aside in 2012-13. The district requested to open Fund 20– Reserve for Postemployment Benefits late in the 2012-13 year. When that fund is available for use, the \$1.5 million will be transferred from Fund 17 to Fund 20.

Fund 67– Self Insurance expenses include only worker's compensation claims and expenses. All HTA health and welfare costs are now accounted for in the unrestricted general fund because the plan is no longer self funded. Funds from district contributions and employee deductions are held in a holding account in the unrestricted general fund until premiums are paid.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and will be used to account separately for OPEB costs and revenues. All activity in Fund 68 is reported with Fund 67.



Hemet High Renovation Project—Admin Bldg 2011

# Multi-Year Projections & Cash Flow

## MULTI-YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below and were developed based on worse case scenarios and assumptions, as advised by the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, the district will be able to meet its fiscal obligations in 2013-14 and the two subsequent fiscal years.

The 2013-14 enrollment is expected to decrease slightly by 0.06% from enrollment reported in October 2012. The district is projecting enrollment to stabilize and remain flat through 2014-15. ADA as a percentage of enrollment will remain constant at 94.0%. This is considered to be a conservative assumption based on recent trends. Normally, the district bases its projected statutory cost of living adjustments (COLA) for revenue limit funding on information provided by School Services of California in their Financial Dashboard.

According to SSC, COLA increases for state revenues are projected to be 1.565% for 2013-14, 1.80% in 2014-15, and 2.20% in 2015-16. According to School Services of California, COLA deficit factors are projected to be lowered to 81.003%. Hemet USD used this lower deficit factor in its 2013-14 budget and multi-year assumptions. Reserves have been set aside in the ending balance in the current and next fiscal year, should the deficit factor remain at its current 77.728% level. The governor's Local Control Funding Formula (LCFF) was not used for state aid revenue calculation in the current or two subsequent years. Should the LCFF be adopted as proposed, it would mean additional state revenue for the district. Both the Assembly and Senate have proposed alternate versions of the LCFF. If any of these proposals are enacted subsequent to the district adopting its 2013-14 budget, revisions will be made to Hemet USD's budget to incorporate any revenue changes resulting from the new funding model.

While K-3 CSR flexibility is set to expire June 30, 2014, no changes to current staffing or revenues are made in the MYP for this change. The projections do show an addition of 30 classroom positions in 2015-16 for a district-wide decrease to classroom sizes.

Federal funds show a decline in 2013-14 related to sequestration. The 5.1% reduction is off-set by the budgeting of some prior year carry over balances. Aside from carry over balances, federal revenues are projected to remain stable for each of the two subsequent years. Other state revenues and local revenues are also projected to be flat through 2015-16.

Combined general fund certificated salaries and related benefits show an increase in all years for step and column costs. In addition, a 5% increase to salaries and benefits has been applied to 2013-14 expenses to account for expiration of current bargaining unit agreements that have temporarily reduced work years and salaries. An increase in the cost of certificated salaries and benefits is expected in 2015-16 to staff smaller classes.

**Multi-Year Projection Assumptions**

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
ADA	94.000%	94.000%	94.000%
P-2 ADA	18,444.93	18,444.93	18,444.93
Funded ADA	18,444.93	18,444.93	18,444.93
Enrollment Growth	-0.060%	0.000%	0.000%
Enrollment	21,078	21,078	21,078
Revenue Limit COLA	1.565%	1.800%	2.200%
State Deficit Factor	81.003%	81.003%	81.003%
Staffing Growth FTE's (Clsm Tchrs)	-	-	30
Federal Revenue	-5.100%	0.000%	0.000%
Other State Revenue	0.000%	0.000%	0.000%
Local Revenue	0.000%	0.000%	0.000%
Salary and Benefit Increases	5.000%	0.000%	0.000%
Step & Column Adjustments	1.600%	1.600%	1.600%
Work Yr Reduction		-	-
School Year Days	180	180	180
Utilities	0.000%	0.000%	0.000%
Energy Savings	0.000%	0.000%	0.000%
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
New Schools	-	-	-
Charter School	2	2	2





Transfers of approximately \$470,000 in for 50% of salaries and benefits costs for health technicians currently funded from LEA-Medical to the unrestricted general fund are assumed to take place in 2014-15 and 2015-16. It is anticipated revenues from LEA Medi-Cal reimbursement activities will not be sufficient to continue to support the cost of these positions in the two out-years.

Expenditures in the Books and Supplies category are projected to decline by \$1.5 million from 2013-14 to 2014-15 to account for the fall off of some expenditures related to the implementation of Common Core and text books adoptions. Contracted & Services expenses remain fairly even throughout the three-year projection period. There are no projected capital equipment purchases projected in the two out-years.

The combined general fund shows deficit spending in all three years, but at much lower levels than previous projections. Deficit spending for 2013-14 is projected at \$6.8 million; \$5.7 million in 2014-15; and \$8.5 million in 2015-16. However, should the LCFF model for state aid funding be implemented, the deficit spending level may be significantly reduced. On the other hand, if the deficit factor is not lowered as projected, then the deficit spending level would increase.

## CASH FLOW ANALYSIS

As the state economy improves and the revenues flowing into the state increase, some deferred payments to schools were reduced last year. The May Revise budget proposal eliminates all intra-year deferrals, and leaves only the deferrals from April through June that delay payments until July. This reduction in deferred payments will result in a greatly improved cash position for Hemet Unified. Districts are still recommended to prepare a two-year cash flow analysis to present with their financial and budget reports to identify when cash reserves will be low and it may be necessary to obtain temporary loans through Tax Revenue Anticipation Notes (TRANs) or from other funds.

### 2013-14 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district will have sufficient funds to meet its combined general fund cash needs for 2013-14 with the help of a July and mid-year TRAN. To address deferrals in State revenues, the district has elected to participate in the same level of borrowing that was approved for 2012-13. Based on the cash flow analysis for 2013-14, the district anticipates it may need to borrow \$5.7 million in July which will be repaid in January 2014 and another \$20 million in February to cover year-end cash shortfalls. The February TRAN would be repaid in three installments during July, August and September of 2014.

Cash flow analysis of other funds indicate the district's general fund will need to provide periodic cash loans to other Funds. It is anticipated the charter school fund (Fund 08/09) will need to borrow cash during the year to cover cash shortfalls. In addition, loans will most likely be need to be provided to Funds 12—Child Development Fund and to Fund 40—Reserve for Capital Outlay. The loans to Fund 40 will be made in December and June to cover the cost of the twice annual QSCB payment until reimbursement is received by the federal government.

### 2014-15 Cash Flow

The cash flow for 2014-15 shows the district's cash position will be similar to 2013-14. The cash flow is based on the multi-year projections and identifies potentially the TRANs need could grow to \$30 million with \$10 million issued in July and \$20 million in February. It assumes the July TRAN would be repaid January and the February loan would be repaid July through September 2016. Again, loans to other funds is expected during the year.



# Conclusion

The Hemet Unified School District has continued to operate and keep essential programs in place during the Great Recession. It has had to reduce staff, ask employees to take salary concessions and curtail non-essential spending. Fiscal responsibility on the part of the Governing Board, cabinet, and site and department administrators have enabled the district to maintain and improve its cash and financial position over the past few years, helping to place the district in a favorable position to begin moving forward as we emerge from the recession. Going forward, the district expects the state's financial position to continue to improve and believes growing revenues will be passed down to schools. The new revenues will be used to implement Common Core and to help the district move forward in becoming a leading district in the state. Administration will continue to carefully monitor the district's budget and make adjustments based on information as it becomes available.



# Appendix

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**Unrestricted General Fund Summary  
2013-14 Adopted Budget**

	2011-12 Audited Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
<b>Revenues</b>			
Revenue Limit Sources	\$ 105,090,258	\$ 103,510,716	\$ 106,235,797
Federal Revenue	1,674,546	796,565	504,601
State Revenue	13,170,611	13,559,663	13,458,193
Local Revenue	4,266,539	5,380,567	2,604,992
<b>Total Revenues</b>	<b>\$ 124,201,954</b>	<b>\$ 123,247,511</b>	<b>\$ 122,803,583</b>
<b>Expenditures</b>			
Certificated Salaries	59,436,513	59,914,974	62,771,950
Classified Salaries	14,019,374	14,066,390	15,122,595
Employee Benefits	22,742,028	23,158,757	25,098,355
Books and Supplies	2,281,898	2,312,661	2,816,276
Services & Operating Exp	12,028,672	12,580,309	11,475,724
Capital Outlay	395,295	271,373	83,000
Indirect Costs/Debt Srvc	(2,029,097)	(2,505,219)	(2,733,754)
\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 108,874,683</b>	<b>\$ 109,799,245</b>	<b>\$ 114,634,146</b>
<b>Excess (Deficiency)</b>	<b>\$ 15,327,271</b>	<b>\$ 13,448,266</b>	<b>\$ 8,169,437</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	27,050	26,715	-
Transfers Out/Other Uses	219,154	1,506,174	-
Contributions	(11,691,970)	(13,358,058)	(14,139,497)
<b>Total Other Sources (Uses)</b>	<b>\$ (11,884,074)</b>	<b>\$ (14,837,517)</b>	<b>\$ (14,139,497)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 3,443,197</b>	<b>\$ (1,389,251)</b>	<b>\$ (5,970,060)</b>
<b>Beginning Fund Balance</b>	<b>\$ 27,685,135</b>	<b>\$ 31,128,332</b>	<b>\$ 29,739,081</b>
<b>Ending Fund Balance</b>	<b>\$ 31,128,332</b>	<b>\$ 29,739,081</b>	<b>\$ 23,769,021</b>
Stores	255,594	255,594	255,594
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Reserve for Economic Uncertainty	8,800,000	8,810,000	9,150,000
Designated/Restricted Balances	22,047,738	20,648,487	14,338,427
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2013-14 Adopted Budget**

	2011-12 Audited Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
<b>Revenues</b>			
Revenue Limit Sources	\$ 5,124,527	\$ 5,586,971	\$ 5,790,619
Federal Revenue	18,908,819	15,488,382	15,094,840
State Revenue	8,609,906	9,054,274	9,237,991
Local Revenue	21,196,882	21,141,127	22,444,734
<b>Total Revenues</b>	<b>\$ 53,840,134</b>	<b>\$ 51,270,754</b>	<b>\$ 52,568,184</b>
<b>Expenditures</b>			
Certificated Salaries	18,480,626	16,605,821	17,902,383
Classified Salaries	16,509,473	16,871,522	18,861,989
Employee Benefits	11,258,951	10,655,151	11,632,662
Books and Supplies	5,801,745	6,276,099	6,792,138
Services & Operating Exp	6,312,797	5,815,866	5,823,690
Capital Outlay	2,379,794	775,561	62,713
Indirect Costs/Debt Srvc	6,153,061	6,851,317	6,759,344
<b>Total Expenditures</b>	<b>\$ 66,896,447</b>	<b>\$ 63,851,337</b>	<b>\$ 67,834,919</b>
<b>Excess (Deficiency)</b>	<b>\$ (13,056,313)</b>	<b>\$ (12,580,583)</b>	<b>\$ (15,266,735)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	1,246,448	795,660	377,236
Transfers Out/Other Uses	-	928,453	68,531
Contributions	11,691,970	13,358,058	14,139,497
<b>Total Other Sources (Uses)</b>	<b>\$ 12,938,418</b>	<b>\$ 13,225,265</b>	<b>\$ 14,448,202</b>
<b>Net Increase (Decrease)</b>	<b>\$ (117,895)</b>	<b>\$ 644,682</b>	<b>\$ (818,533)</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,451,267</b>	<b>\$ 4,333,372</b>	<b>\$ 4,978,054</b>
<b>Ending Fund Balance</b>	<b>\$ 4,333,372</b>	<b>\$ 4,978,054</b>	<b>\$ 4,159,521</b>
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
3% Reserve	-	-	-
Designated/Restricted Balances	4,333,372	4,978,054	4,159,521
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2013-14 Adopted Budget**

	2011-12 Audited Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
<b>Revenues</b>			
Revenue Limit Sources	\$ 110,214,785	\$ 109,097,687	\$ 112,026,416
Federal Revenue	20,583,365	16,284,947	15,599,441
State Revenue	21,780,517	22,613,937	22,696,184
Local Revenue	25,463,421	26,521,694	25,049,726
<b>Total Revenues</b>	<b>\$ 178,042,088</b>	<b>\$ 174,518,265</b>	<b>\$ 175,371,767</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 77,917,139	\$ 76,520,795	\$ 80,674,333
Classified Salaries	30,528,847	30,937,912	33,984,584
Employee Benefits	34,000,979	33,813,908	36,731,017
Books and Supplies	8,083,643	8,588,760	9,608,414
Services & Operating Exp	18,341,469	18,396,175	17,299,414
Capital Outlay	2,775,089	1,046,934	145,713
Indirect Costs/Debt Srvc	4,123,964	4,346,098	4,025,590
<b>Total Expenditures</b>	<b>\$ 175,771,130</b>	<b>\$ 173,650,582</b>	<b>\$ 182,469,065</b>
<b>Excess (Deficiency)</b>	<b>\$ 2,270,958</b>	<b>\$ 867,683</b>	<b>\$ (7,097,298)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	\$ 1,273,498	\$ 822,375	\$ 377,236
Transfers Out/Other Uses	219,154	2,434,627	68,531
Contributions	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 1,054,344</b>	<b>\$ (1,612,252)</b>	<b>\$ 308,705</b>
<b>Net Increase (Decrease)</b>	<b>\$ 3,325,302</b>	<b>\$ (744,569)</b>	<b>\$ (6,788,593)</b>
<b>Beginning Fund Balance</b>	<b>\$ 32,136,402</b>	<b>\$ 35,461,704</b>	<b>\$ 34,717,135</b>
<b>Ending Fund Balance</b>	<b>\$ 35,461,704</b>	<b>\$ 34,717,135</b>	<b>\$ 27,928,542</b>
Stores	\$ 255,594	\$ 255,594	\$ 255,594
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
3% Reserve	8,800,000	8,810,000	9,150,000
Designated/Restricted Balances	26,381,110	25,626,541	18,497,948
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**2013-14 Adopted Budget  
Other Funds Summary**

	<b>Fund 08 Charter Schools (CPHS)</b>	<b>Fund 09 Charter Schools (WCA)</b>	<b>Fund 11 Adult Education</b>	<b>Fund 12 Child Development</b>	<b>Fund 13 Cafeteria Special Revenue</b>
Revenue/Sources	\$ 1,352,705	\$ 2,804,310	\$ 700,000	\$ 1,534,628	\$ 11,358,886
Expenses/Uses	\$ 1,330,870	\$ 2,765,653	\$ 611,539	\$ 1,541,687	\$ 11,633,161
<b>Change in Fund Balance</b>	<b>\$ 21,835</b>	<b>\$ 38,657</b>	<b>\$ 88,461</b>	<b>\$ (7,059)</b>	<b>\$ (274,275)</b>
Beginning Fund Balance	\$ 129,583	\$ 1,072,225	\$ 778,819	\$ 80,698	\$ 4,728,944
<b>Ending Fund Balance</b>	<b>\$ 151,418</b>	<b>\$ 1,110,882</b>	<b>\$ 867,280</b>	<b>\$ 73,639</b>	<b>\$ 4,454,669</b>

	<b>Fund 14 Deferred Maintenance</b>	<b>Fund 17 Special Reserve for Other Than Capital Outlay</b>	<b>Fund 21 Building Fund (Measures E &amp; T)</b>	<b>Fund 25 Developer Fees</b>	<b>Fund 35 State School Building Fund</b>
Revenue/Sources	\$ 713,000	\$ -	\$ 35,000	\$ 260,005	\$ -
Expenses/Uses	\$ 1,654,161	\$ -	\$ 12,666,923	\$ 13,465	\$ -
<b>Change in Fund Balance</b>	<b>\$ (941,161)</b>	<b>\$ -</b>	<b>\$ (12,631,923)</b>	<b>\$ 246,540</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 1,811,161	\$ 1,500,000	\$ 28,596,304	\$ 3,222,146	\$ -
<b>Ending Fund Balance</b>	<b>\$ 870,000</b>	<b>\$ 1,500,000</b>	<b>\$ 15,964,381</b>	<b>\$ 3,468,686</b>	<b>\$ -</b>

	<b>Fund 40 Reserve for Capital Outlay</b>	<b>Fund 67 Self-Insurance Fund (W/C)</b>	<b>Fund 68 Self-Insurance Fund (OPEB)</b>	<b>Total Other Funds</b>	<b>Combined General Fund</b>	<b>All Funds Total</b>
Revenue/Sources	\$ 1,343,880	\$ 2,285,601	\$ 693,938	\$ 23,081,953	\$ 175,749,003	\$ 198,830,956
Expenses/Uses	\$ 1,343,750	\$ 1,723,200	\$ 638,964	\$ 35,923,373	\$ 182,537,596	\$ 218,460,969
<b>Change in Fund Balance</b>	<b>\$ 130</b>	<b>\$ 562,401</b>	<b>\$ 54,974</b>	<b>\$ (12,841,420)</b>	<b>\$ (6,788,593)</b>	<b>\$ (19,630,013)</b>
Beginning Fund Balance	\$ 33,281	\$ 4,394,798	\$ -	\$ 46,347,959	\$ 34,717,135	\$ 81,065,094
<b>Ending Fund Balance</b>	<b>\$ 33,411</b>	<b>\$ 4,957,199</b>	<b>\$ 54,974</b>	<b>\$ 33,506,539</b>	<b>\$ 27,928,542</b>	<b>\$ 61,435,081</b>





## 2013-14 Projected Enrollment

	K-3	4-5	6-8	9-12	Regular Enrollment	SDC	Total Enrollment
<b>Elementary K-5</b>							
Bautista Creek	527	302	-	-	829	86	915
Cawston Elementary	541	268	-	-	809	18	827
Fruitvale	605	268	-	-	873	23	896
Harmony	565	289	-	-	854	19	873
JWiens	489	240	-	-	729	32	761
Little Lake	521	251	-	-	772	68	840
McSweeny	462	250	-	-	712	22	734
Ramona	499	212	-	-	711	21	732
Valle Vista	400	193	-	-	593	17	610
Whittier	753	339	-	-	1,092	43	1,135
Winchester	349	166	-	-	515	-	515

<b>Elementary K-8</b>							
Cottonwood	98	53	89	-	240		240
Hamilton K-8	181	98	156	-	435	12	447
Idyllwild	135	62	88	-	285	4	289

<b>Middle Schools 6-8</b>							
Acacia			725		725	79	804
Dartmouth			862		862	45	907
Diamond Valley			1,081		1,081	52	1,133
Rancho Viejo			1,218		1,218	69	1,287

<b>High Schools 9-12</b>							
Hamilton 9-12				322	322	5	327
Hemet High				2,191	2,191	164	2,355
Tahquitz High				1,520	1,520	100	1,620
West Valley High				1,675	1,675	145	1,820

<b>Traditional Totals</b>	<b>6,125</b>	<b>2,991</b>	<b>4,219</b>	<b>5,708</b>	<b>19,043</b>	1,024	<b>20,067</b>
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<b>Alternative Schools</b>							
Advanced Path Academy (Alessandro)				170	170	-	170
Alessandro				365	365	5	370
Family Tree	18	20	83		121	-	121
Helen Hunt				350	350	-	350
<b>Total Alt Schools</b>	<b>18</b>	<b>20</b>	<b>83</b>	<b>885</b>	<b>1,006</b>	<b>5</b>	<b>1,011</b>
<b>Total District Schools</b>	<b>6,143</b>	<b>3,011</b>	<b>4,302</b>	<b>6,593</b>	<b>20,049</b>	<b>1,029</b>	<b>21,078</b>

<b>Charters</b>							
CPHS Charter				180	180		180
Western Center Academy				375	375		375
<b>Total Charters</b>	<b>-</b>	<b>-</b>	<b>375</b>	<b>180</b>	<b>555</b>	<b>-</b>	<b>555</b>

	K-3	4-5	6-8	9-12	Regular Enrollment	SDC SH	Total Enrollment
<b>District &amp; Charter Totals</b>	<b>6,143</b>	<b>3,011</b>	<b>4,677</b>	<b>6,773</b>	<b>20,604</b>	<b>1,029</b>	<b>21,633</b>

Source: Enrollment Projections for Staffing - 12-26-12 & spec ed 3/11/13

Rev: 3/28/2013

**2013-14 Adopted Budget  
Staffing Ratios**

<b>Position</b>	<b>K-5</b>	<b>K-8</b>	<b>Middle</b>	<b>K-8 Hamilton</b>	<b>9-12 Hamilton</b>	<b>High</b>	<b>APA/ Alessandro</b>	<b>HHJ</b>	<b>Family Tree</b>	<b>Adult Education</b>	<b>Charters</b>
Teachers - K (FTE per x students)	28.600	28.600		28.600					28.600		
Teachers - 1-3 (FTE per x students)	28.600	28.600		28.600					28.600		
Teachers - 4-5 (FTE per x students)	32.000	32.000		32.000					32.000		
Teachers - 6-8 (FTE per x students)		34.000	34.000	34.000					34.000		25.000
Teachers - 9-12					33.000	33.000	33.000	33.000			
Small School Teacher Supplement <sup>1</sup> (FTE)				2.000	6.000		3.000				
Teachers - RSP (FTE per x students)	28.000	28.000	28.000	28.000	28.000	28.000	28.000				
Teachers - SDC (FTE per x students)	15.000	15.000	15.000	15.000	15.000	15.000	15.000				
Instrumental Music - K-5 ( FTE per site) <sup>2</sup>	0.250	0.400		-							
ASB/Athletic Director (FTE per site)					0.700	0.700					
Counselor - MS 1 FTE per site)		900.000	1.000		0.500	2,000.000	-	1.000			450.000
Counselor -HS (1 FTE per site)					1.000	1.000	1.000	1.000			
> 1250 (FTE) (plus the 1.0 FTE per site)					2.000	2.000	2.000	2.000			
> 1750 (FTE) (plus the 1.0 FTE per site)					3.000	3.000	3.000	3.000			
>2250 (FTE) (plus the 1.0 FTE per site)					4.000	4.000	4.000	4.000			
Librarian (FTE)					1.000	1.000					
Principal (FTE)	1.000	1.000	1.000	1.000	1.000	1.000	0.700	0.500	0.500	0.300	1.000
Assistant Principal > 600 (FTE)	0.500	0.500	1.500	0.500	1.000	3.000	0.500	0.500	0.500	1.000	
> 800 (FTE)	1.000	1.000		1.000							
> 1100 (FTE)	1.500	1.500		1.500							
Office Manager I , II > 800 (FTE)	1.000	1.000	1.000	1.000	1.000	1.000	0.700	0.500	0.500	0.300	
MS/HS Secretary II - (FTE per site) <sup>3</sup>			1.000		1.000	3.000	1.000	-	0.500		1.000
ES Secretary II < 250 per enrollment (FTE)	0.500	0.500	-	0.500							
< 700 (FTE)	0.750	0.750		0.750							
> 700 (FTE)	1.000	1.000		1.000							
Clerical, Attendance, ASB (1 hr per x students) <sup>4</sup>	-	-	62.500	-	50.000	50.000	50.000	2.500	0.500	1.000	37.500
Library/Media Tech (FTE)	0.688	0.688	1.000	0.688	1.000	1.000	0.500				-
Health Technician (FTE)	0.875	0.875	0.875	0.875	0.875	0.875	0.875				
Plant Manager (FTE)					1.000	1.000	-				
Custodian (FTE)	1.000	1.500	1.000	2.000	2.000	6 to 7	1.000	0.500	0.500		
Pool Custodian (FTE)						-					
Campus Supervisors - MS/HS ( 1 hr per x students)		50.000	50.000	50.000	50.000	44.000	30.000			.50 Per Site	
Supervision Aides (1 hr per x students)	50.000	50.000		50.000		-	-				
Breakfast Supervision ( 1 hr per x meals)	500.000	500.000	500.000	500.000	500.000	500.000	500.000				

FTE = Full-time equivalent

<sup>1</sup> Small School Teacher Supplement:

<sup>2</sup> Idyllwild only at 0.40 FTE - Hamilton and Cottonwood at 0.00

<sup>3</sup> 0.00 Secretary FTE at Alessandro

<sup>4</sup> FTEs per site @ HHJ, FTLC and Adult Ed

**2013-14 Adopted Budget  
Site Allocations - Unrestricted General Fund**

	Resource 0001	Resource 0001	Resource 0004	Resource 0106	Resource 0107	Resource 0108	Resource 0201	Resource 0205	Resource 1101	
Site Name	Discretionary Allocation	AVID/ACE Supplement	Athletics **	Extra Duty *	Substitute	Overtime	Pool	Music Equip	Site Lottery	Total Allocation
Bautista Creek	\$ 36,600	\$ -	\$ -	\$ -	\$ 43,725				\$ 23,525	\$ 103,850
Cawston	33,080			-	42,650				18,950	94,680
Fruitvale	35,840			-	46,550				20,675	103,065
Harmony	34,720			-	46,525				20,175	101,420
JWiens	30,640			-	40,175				18,825	89,640
Little Lake	33,600			-	42,150				21,750	97,500
McSweeny	29,360			-	37,525				17,200	84,085
Ramona	29,280			-	38,475				17,475	85,230
Valle Vista	24,400			-	33,150				14,125	71,675
Whittier	45,400			-	55,175				26,525	127,100
Winchester	20,600			-	31,250				12,950	64,800
Cottonwood	10,080			13,650	20,000				7,350	51,080
Hamilton K-8	18,858			12,200	30,375				12,025	73,458
Idyllwild	12,180			12,200	19,125				8,950	52,455
Acacia	36,180	5,000		18,625	37,500				14,875	112,180
Dartmouth	40,815	5,000		17,975	40,850				19,025	123,665
Diamond Valley	50,985	13,940		17,975	49,975				23,500	156,375
Rancho Viejo	57,915	13,940		18,700	55,625				26,300	172,480
Hamilton HS	17,985		175,000	34,675	32,025	1,000	-		10,625	271,310
Hemet High	129,415	5,000	237,000	70,325	118,400	5,100			52,025	617,265
Tahquitz High	97,625	5,000	237,000	62,275	86,000	5,100			35,800	528,800
West Valley High	91,520	13,940	237,000	63,500	90,725	5,100			38,600	540,385
APA/ACE	7,650	155,850		-	6,900				2,250	172,650
Alessandro	16,650			8,975	23,775				9,500	58,900
Family Tree	5,445			-	4,625				2,350	12,420
Helen Hunt	15,750			4,025	18,150			-	6,425	44,350
HOPE #					3,525					3,525
<b>Total Site Allocations</b>	<b>\$ 962,573</b>	<b>\$ 217,670</b>	<b>\$ 886,000</b>	<b>\$ 355,100</b>	<b>\$ 1,094,925</b>	<b>\$ 16,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 481,775</b>	<b>\$ 4,014,343</b>
District Office			\$ 64,000	\$ 210,400	\$ 195,075	\$ 83,700	\$ 120,000	\$ 80,000	\$ 36,825	\$ 790,000
<b>Total 2013-14 Allocations</b>	<b>\$ 962,573</b>	<b>\$ 217,670</b>	<b>\$ 950,000</b>	<b>\$ 565,500</b>	<b>\$ 1,290,000</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 80,000</b>	<b>\$ 518,600</b>	<b>\$ 4,804,343</b>

\* Extra Duty Budgets will be adjusted for actual projected costs after advisors are assigned

\*\* District Admin Allocation will be distributed to sites for CIF additional stipends when earned

# HOPE Program budget to be allocated from students' home schools based on ADA

**2013-14 Adopted Budget  
Site Categorical Allocations/Awards**

Site Name	Res 3010 - Title I			Resource 7090	Resource 7091	Resource 4124	Resource 7010	Resource 3550	Resource 4510	Resource 4810	Resource 9015	Allocation
	Site Allocation	Centralized Svcs	Total	EIA-SEC	EIA-LEP	Federal Afrtr Schl Prgm	Ag/Voc Incentive	Carl Perkin CTE	Indian Ed	BARR Prgm	Workforce Investment	
Bautista Creek	\$ 62,359	\$ 67,215	\$ 129,574	\$ 27,720	\$ 2,925							\$ 160,219
Cawston	56,690	61,105	117,795	25,200	5,400							148,395
Fruitvale	79,872	86,092	165,964	35,505	9,405							210,874
Harmony	63,979	68,960	132,939	28,440	6,435	124,671						292,485
JWiens	71,774	77,362	149,136	31,905	10,215							191,256
Little Lake	65,902	71,033	136,935	29,295	5,850							172,080
McSweeny	65,801	70,924	136,725	29,250	6,615							172,590
Ramona	64,384	69,397	133,781	28,620	6,885							169,286
Valle Vista	48,490	52,266	100,756	21,555	3,690							126,001
Whittier	101,131	109,005	210,136	44,955	12,375							267,466
Winchester	49,199	53,029	102,228	21,870	8,955							133,053
Cottonwood	18,121	19,531	37,652	8,055	1,800							47,507
Hamilton K-8	36,747	39,608	76,355	16,335	2,790							95,480
Idyllwild	16,703	18,004	34,707	7,425	1,350							43,482
Acacia	70,458	75,943	146,401	31,320	5,400							183,121
Dartmouth	69,344	74,743	144,087	30,825	2,835							177,747
Diamond Valley	95,968	103,440	199,408	42,660	5,895							247,963
Rancho Viejo	108,926	117,407	226,333	48,420	7,605							282,358
Hamilton HS	26,219	28,261	54,480	11,655	1,260		5,998	14,544	9,977			97,914
Hemet High	157,922	170,218	328,140	70,200	5,715		8,374	11,323		200,000	8,000	631,752
Tahquitz High	129,679	139,775	269,454	57,645	7,470			63,508				398,077
West Valley High	144,155	155,379	299,534	64,080	7,920		4,948	87,298				463,780
Advance Path			-									
Alessandro/APA	41,202	44,409	85,611	18,315	4,050							107,976
Family Tree	-		-	2,745	135							2,880
Helen Hunt	-		-	6,345	900							7,245
HOPE #			-									
Prprivate School	3,931	-	3,931									3,931
<b>Total Site Allocations</b>	<b>\$ 1,648,956</b>	<b>\$ 1,773,105</b>	<b>\$ 3,422,061</b>	<b>\$ 740,340</b>	<b>\$ 133,875</b>	<b>\$ 124,671</b>	<b>\$ 19,320</b>	<b>\$ 176,673</b>	<b>\$ 9,977</b>	<b>\$ 200,000</b>	<b>\$ 8,000</b>	<b>\$ 4,834,917</b>
District Office			\$ 3,026,147	\$ 1,483,507	\$ 493,298	\$ -		\$ 4,028				\$ 5,006,980
<b>Total 2013-14 Allocations</b>	<b>\$ 1,648,956</b>	<b>\$ 1,773,105</b>	<b>\$ 6,448,208</b>	<b>\$ 2,223,847</b>	<b>\$ 627,173</b>	<b>\$ 124,671</b>	<b>\$ 19,320</b>	<b>\$ 180,701</b>	<b>\$ 9,977</b>	<b>\$ 200,000</b>	<b>\$ 8,000</b>	<b>\$ 9,841,897</b>

## 2013-14 Department Budgets

Adopted Budget

Department Description	Resource 0000 Dept Discretionary	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Resource 0891 Tier III Prgms	Resource 1101 Lottery	Total
510 Governing Board	\$ 75,000	\$ -		\$ 3,325			\$ 78,325
520 Superintendent	50,000	-					50,000
610 Educational Services Admin	17,500	-				6,250	23,750
625 Curriculum & Assessment	22,000	-					22,000
645 Professional Development		-				3,350	3,350
650 Pupil Services	14,000	1,325		8,825			24,150
660 Special Education		-				23,300	23,300
662 Health Services	10,000	7,850				3,925	21,775
670 CWA	12,000	6,525					18,525
675 Centralized Enrollment	10,000	32,575					42,575
710 Business Services	14,000	-					14,000
730 Custodial/Plant Operations	155,000	58,650	37,000	15,450			266,100
732 Grounds	375,000	2,625	18,900	2,550			399,075
740 Facilities	20,000	-					20,000
770 Fiscal Services	25,000	-		2,200			27,200
771 District-Wide		90,400	139,175	46,375			275,950
774 Purchasing/Warehouse	30,000	4,575	-	4,975			39,550
780 Energy Mngmnt	509,000	-					509,000
790 Technology	45,000	5,875					50,875
810 Personnel	62,000	-					62,000
820 Employee Benefits	2,000	-					2,000
860 Risk Mngmnt/Safety	82,500	-					82,500
<b>Totals</b>	<b>\$ 1,530,000</b>	<b>\$ 210,400</b>	<b>\$ 195,075</b>	<b>\$ 83,700</b>	<b>\$ -</b>	<b>\$ 36,825</b>	<b>\$ 2,056,000</b>

**2013-14 Tier III  
SBX 3 4 Flexibility  
Tier III Categorical Programs  
Projected Revenue**

<b>Program Name</b>		<b>Fund 03</b>	<b>Other Funds</b>	<b>Total</b>
0827	Administrator Training	\$ 33,946	\$	33,946
0852	Adult Ed Apportionment	79,443	395,548	474,991
0000	AP Testing	1,693		1,693
0813	Arts & Music Blk Grant	314,719		314,719
0853	CAHSEE	181,874		181,874
0822	Certificated Staff Mentoring	35,467		35,467
0000	Child Oral Health Assessments	11,699		11,699
0810	Community Based Eng Tutoring	-	104,452	104,452
0850	Community Day Add'l Funding	181,002		181,002
0851	Deferred Maintenance	82,700	710,000	792,700
0816	GATE	164,315		164,315
0854	IMFRP	1,295,288		1,295,288
0826	Math & Rdg EL - SB 472	77,158		77,158
0824	Math & Reading/AB 466	96,200		96,200
0809	National Board Certification	6,709		6,709
0820	PAR	85,748		85,748
0833	Prof. Devlpmt Blk Grant	469,852		469,852
0831	Pupil Retention Blk Grant	49,034		49,034
0825	Rdg Svcs for Blind Tchrs	6,493		6,493
0811	ROP	9,000		9,000
0835	School & Library Improvement	905,388		905,388
0812	School Safety & Violence Prevention	306,762		306,762
0814	Supplemental Counselors	635,671		635,671
0015	Supplemental Hours	1,233,018		1,233,018
0834	Targeted Instruction Blk Grant	375,152		375,152
0832	Tchr Credential Blk Grant/BTSA			-
<b>Total</b>		<b>\$6,638,331</b>	<b>\$1,210,000</b>	<b>\$7,848,331</b>

**HEMET UNIFIED SCHOOL DISTRICT  
2013-14 Adopted Budget**

**2013-14 General Fund Cash Flow**

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>JAN</b>	
		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>	
<b>A. BEGINNING CASH</b>		<b>29,083,566.34</b>		<b>46,999,870.34</b>		<b>27,814,266.34</b>		<b>20,308,685.34</b>		<b>17,003,614.34</b>		<b>11,393,069.34</b>		<b>16,159,357.84</b>	
<b>B. RECEIPTS:</b>															
Revenue Limit															
State Aid 8011	8011	3,888,236.00	4.20%	3,888,236.00	4.20%	10,728,301.00	11.58%	6,998,824.00	7.55%	6,998,824.00	7.55%	10,728,301.00	11.58%	6,998,824.00	7.55%
Property Tax	8020-8089	0.00	0.00%	1,186,845.00	6.09%	1,013,678.00	5.21%	831,100.00	4.27%	49,435.00	0.25%	6,679,259.00	34.30%	4,722,409.00	24.25%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	(11,678.00)	9.00%	6,169.00	-4.75%	10,217.00	-7.87%	9,834.00	-7.58%	9,834.00	-7.58%	9,515.00	-7.33%	8,878.00	-6.84%
Federal Revenues	8100-8299	265,420.00	1.70%	15,750.00	0.10%	1,353,210.00	8.67%	131,393.00	0.84%	109,947.00	0.70%	1,559,404.00	10.00%	2,272,472.00	14.57%
Other State Revenues	8300-8599	76,948.00	0.34%	446,660.00	1.97%	2,211,411.00	9.74%	3,338,693.00	14.71%	2,222,996.00	9.79%	845,338.00	3.72%	1,408,623.00	6.21%
Other Local Revenues	8600-8799	10,100.00	0.04%	584,981.00	2.34%	1,199,291.00	4.79%	136,358.00	0.54%	1,681,239.00	6.71%	1,059,686.00	4.23%	3,697,306.00	14.76%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	113,171.00	30.00%
<b>TOTAL RECEIPTS</b>		<b>4,229,026.00</b>		<b>6,128,641.00</b>		<b>16,516,108.00</b>		<b>11,446,202.00</b>		<b>11,072,275.00</b>		<b>20,881,503.00</b>		<b>19,221,683.00</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	734,885.00	0.91%	7,460,461.00	9.25%	7,747,947.00	9.60%	7,909,290.00	9.80%	8,059,021.00	9.99%	7,929,330.00	9.83%	7,747,688.00	9.60%
Classified Salaries	2000-2999	1,380,851.00	4.06%	2,752,089.00	8.10%	2,976,251.00	8.76%	3,022,640.00	8.89%	3,171,548.00	9.33%	2,919,163.00	8.59%	2,787,164.00	8.20%
Employee Benefits	3000-3999	3,824,407.00	10.41%	3,351,720.00	9.13%	3,189,398.00	8.68%	3,124,513.00	8.51%	3,006,699.00	8.19%	2,923,259.00	7.96%	2,996,562.00	8.16%
Books & Supplies	4000-4999	297,929.00	3.10%	853,861.00	8.89%	1,173,460.00	12.21%	1,448,091.00	15.07%	750,639.00	7.81%	489,914.00	5.10%	719,729.00	7.49%
Services & Operating Expenses	5000-5999	1,932,380.00	11.17%	839,206.00	4.85%	2,028,307.00	11.72%	1,047,343.00	6.05%	1,266,744.00	7.32%	844,183.00	4.88%	1,746,098.00	10.09%
Capital Outlays	6000-6999	0.00	0.00%	14,353.00	9.85%	0.00	0.00%	0.00	0.00%	1,457.00	1.00%	28,487.00	19.55%	2,841.00	1.95%
Other Outgo	7100-7299/7400-7499	120,863.00	2.60%	188,267.00	4.05%	1,522,409.00	32.75%	371,886.00	8.00%	615,937.00	13.25%	283,563.00	6.10%	120,863.00	2.60%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(121,794.00)	19.55%	0.00	0.00%	0.00	0.00%	(139,238.00)	22.35%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	34,266.00	50.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>8,291,315.00</b>		<b>15,459,957.00</b>		<b>18,637,772.00</b>		<b>16,801,969.00</b>		<b>16,872,045.00</b>		<b>15,452,165.00</b>		<b>15,981,707.00</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2012-13 Mid Yr TRANS	9640	(2,670,000.00)		(12,986,000.00)		(5,907,352.00)		-		-		-		0.00	
Jul 2013 TRANS	9640	5,700,000.00		-		-		-		-		-		(5,700,000.00)	
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
<b>TRANS TOTAL</b>		<b>3,030,000.00</b>		<b>(12,986,000.00)</b>		<b>(5,907,352.00)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(5,700,000.00)</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	<b>816,781.00</b>		<b>(450,000.00)</b>		<b>50,000.00</b>		<b>(100,000.00)</b>		<b>100,000.00</b>		<b>(637,559.50)</b>		<b>0.00</b>	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
AR-RevLim Deferred Payments		16,954,078.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Receivable		1,970,131.00	21.35%	3,875,667.00	42.00%	470,617.00	5.10%	2,214,667.00	24.00%	92,278.00	1.00%	0.00	0.00%	92,278.00	1.00%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		28,115.00	11.00%	48,563.00	19.00%	7,668.00	3.00%	(58,787.00)	-23.00%	(2,556.00)	-1.00%	(23,003.00)	-9.00%	19,809.00	7.75%
Accounts Payable		820,512.00	53.95%	342,518.00	22.52%	4,850.00	0.32%	0.00	0.00%	497.00	0.03%	2,487.00	0.16%	1,492.00	0.10%
Deferred Revenues		0.00	0.00%	0.00	0.00%	0.00	0.00%	5,184.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>18,131,812.00</b>		<b>3,581,712.00</b>		<b>473,435.00</b>		<b>2,150,696.00</b>		<b>89,225.00</b>		<b>(25,490.00)</b>		<b>110,595.00</b>	
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>17,916,304.00</b>		<b>(19,185,604.00)</b>		<b>(7,505,581.00)</b>		<b>(3,305,071.00)</b>		<b>(5,610,545.00)</b>		<b>4,766,288.50</b>		<b>(2,349,429.00)</b>	
<b>ENDING CASH (A + G)</b>		<b>46,999,870.34</b>		<b>27,814,266.34</b>		<b>20,308,685.34</b>		<b>17,003,614.34</b>		<b>11,393,069.34</b>		<b>16,159,357.84</b>		<b>13,809,928.84</b>	

**HEMET UNIFIED SCHOOL DISTRICT  
2013-14 Adopted Budget**

**2013-14 General Fund Cash Flow**

		<b>FEB Projected</b>		<b>MARCH Projected</b>		<b>APRIL Projected</b>		<b>MAY Projected</b>		<b>JUNE Projected</b>		<b>ACCRUALS Projected</b>		<b>TOTAL Projected</b>
<b>A. BEGINNING CASH</b>		<b>13,809,928.84</b>		<b>28,552,684.34</b>		<b>30,459,355.34</b>		<b>19,331,514.34</b>		<b>6,595,485.34</b>		<b>14,525,308.84</b>		<b>29,083,566.34</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	6,998,824.00	7.55%	10,728,301.00	11.58%	2,332,941.00	2.52%	0.00	0.00%	3,729,477.00	4.02%	18,663,534.00	20.14%	92,682,623.00
Property Tax	8020-8089	0.00	0.00%	2,133,363.00	10.96%	0.00	0.00%	2,405,168.00	12.35%	452,282.00	2.32%	0.00	0.00%	19,473,539.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	4,894.00	-3.77%	(28,445.00)	21.92%	4,740.00	-3.65%	4,422.00	-3.41%	(10,398.00)	8.01%	(147,728.00)	113.86%	(129,746.00)
Federal Revenues	8100-8299	118,066.00	0.76%	2,324,923.00	14.90%	160,361.00	1.03%	188,786.00	1.21%	3,256,738.00	20.88%	3,842,971.00	24.64%	15,599,441.00
Other State Revenues	8300-8599	2,285,196.00	10.07%	2,553,206.00	11.25%	1,738,885.00	7.66%	640,262.00	2.82%	1,200,074.00	5.29%	3,727,892.00	16.43%	22,696,184.00
Other Local Revenues	8600-8799	234,829.00	0.94%	818,384.00	3.27%	1,217,049.00	4.86%	822,580.00	3.28%	7,775,124.00	31.04%	5,812,799.00	23.21%	25,049,726.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	94,309.00	25.00%	0.00	0.00%	150,895.00	40.00%	18,861.00	5.00%	377,236.00
<b>TOTAL RECEIPTS</b>		<b>9,641,809.00</b>		<b>18,529,732.00</b>		<b>5,548,285.00</b>		<b>4,061,218.00</b>		<b>16,554,192.00</b>		<b>31,918,329.00</b>		<b>175,749,003.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	8,007,206.00	9.93%	7,973,823.00	9.88%	7,907,699.00	9.80%	7,794,516.00	9.66%	1,346,197.00	1.67%	56,270.00	0.07%	80,674,333.00
Classified Salaries	2000-2999	3,122,242.00	9.19%	2,982,329.00	8.78%	2,879,722.00	8.47%	3,115,557.00	9.17%	2,480,908.00	7.30%	394,120.00	1.16%	33,984,584.00
Employee Benefits	3000-3999	2,965,620.00	8.07%	2,947,127.00	8.02%	2,992,917.00	8.15%	2,998,061.00	8.16%	2,450,900.00	6.67%	(40,166.00)	-0.11%	36,731,017.00
Books & Supplies	4000-4999	710,968.00	7.40%	574,630.00	5.98%	866,003.00	9.01%	822,337.00	8.56%	707,752.00	7.37%	193,101.00	2.01%	9,608,414.00
Services & Operating Expenses	5000-5999	697,413.00	4.03%	1,291,966.00	7.47%	2,083,187.00	12.04%	1,920,471.00	11.10%	1,142,498.00	6.60%	459,618.00	2.66%	17,299,414.00
Capital Outlays	6000-6999	72,857.00	50.00%	7,286.00	5.00%	14,571.00	10.00%	3,861.00	2.65%	0.00	0.00%	0.00	0.00%	145,713.00
Other Outgo	7100-7299/7400-7499	146,430.00	3.15%	755,394.00	16.25%	120,863.00	2.60%	281,239.00	6.05%	120,864.00	2.60%	0.00	0.00%	4,648,578.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(54,823.00)	8.80%	(93,448.00)	15.00%	(155,747.00)	25.00%	(57,938.00)	9.30%	(622,988.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	34,265.00	50.00%	0.00	0.00%	68,531.00
<b>TOTAL DISBURSEMENTS</b>		<b>15,722,736.00</b>		<b>16,532,555.00</b>		<b>16,810,139.00</b>		<b>16,842,594.00</b>		<b>8,127,637.00</b>		<b>1,005,005.00</b>		<b>182,537,596.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		(21,563,352.00)
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	20,000,000.00		-		-		-		-		(20,000,000.00)		0.00
<b>TRANS TOTAL</b>		<b>20,000,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(20,000,000.00)</b>		<b>(21,563,352.00)</b>
<b>E. INTERFUND LOANS</b>	9311/9611	637,559.50		-		100,000.00		(50,000.00)		(637,559.50)	100.00%	1,137,559.50		966,781.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
AR-RevLim Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	16,954,078.00
Accounts Receivable		230,694.00	2.50%	0.00	0.00%	50,753.00	0.55%	92,278.00	1.00%	138,415.00	1.50%	0.00	0.00%	9,227,778.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		17,253.00	6.75%	(30,671.00)	-12.00%	44,090.00	17.25%	63,899.00	25.00%	62,621.00	24.50%	78,593.00	30.75%	255,594.00
Accounts Payable		61,824.00	4.07%	59,835.00	3.93%	60,830.00	4.00%	60,830.00	4.00%	60,208.00	3.96%	44,866.00	2.95%	1,520,749.00
Deferred Revenues		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	5,184.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>186,123.00</b>		<b>(90,506.00)</b>		<b>34,013.00</b>		<b>95,347.00</b>		<b>140,828.00</b>		<b>33,727.00</b>		<b>7,707,029.00</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>14,742,755.50</b>		<b>1,906,671.00</b>		<b>(11,127,841.00)</b>		<b>(12,736,029.00)</b>		<b>7,929,823.50</b>		<b>12,084,610.50</b>		<b>(19,678,135.00)</b>
<b>ENDING CASH (A + G)</b>		<b>28,552,684.34</b>		<b>30,459,355.34</b>		<b>19,331,514.34</b>		<b>6,595,485.34</b>		<b>14,525,308.84</b>		<b>26,609,919.34</b>		<b>9,405,431.34</b>



**HEMET UNIFIED SCHOOL DISTRICT  
2013-14 Adopted Budget**

**2014-15 General Fund Cash Flow**

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>JAN</b>
		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>		<b>Projected</b>
<b>A. BEGINNING CASH</b>		<b>14,525,309.84</b>		<b>32,091,451.34</b>		<b>19,324,729.34</b>		<b>17,966,739.34</b>		<b>15,952,888.34</b>		<b>9,781,078.84</b>		<b>15,376,558.84</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	3,978,076.00	4.20%	3,978,076.00	4.20%	10,974,901.00	11.57%	7,160,537.00	7.55%	7,160,537.00	7.55%	10,974,901.00	11.57%	7,160,537.00
Property Tax	8020-8089	0.00	0.00%	1,186,845.00	6.09%	1,013,678.00	5.21%	831,100.00	4.27%	49,435.00	0.25%	6,679,259.00	34.30%	4,722,409.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(19,455.00)	8.41%	(1,608.00)	0.69%	2,491.00	-1.08%	2,057.00	-0.89%	2,057.00	-0.89%	1,738.00	-0.75%	1,101.00
Federal Revenues	8100-8299	289,300.00	2.07%	15,750.00	0.11%	1,211,662.00	8.66%	99,393.00	0.71%	77,947.00	0.56%	1,497,743.00	10.71%	2,052,446.00
Other State Revenues	8300-8599	76,948.00	0.34%	446,660.00	1.97%	2,211,411.00	9.77%	3,305,577.00	14.60%	2,222,996.00	9.82%	845,338.00	3.73%	1,408,623.00
Other Local Revenues	8600-8799	10,580.00	0.04%	586,368.00	2.34%	1,201,046.00	4.79%	140,392.00	0.56%	1,686,746.00	6.72%	1,063,166.00	4.24%	3,698,943.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	114,925.00
<b>TOTAL RECEIPTS</b>		<b>4,335,449.00</b>		<b>6,212,091.00</b>		<b>16,615,189.00</b>		<b>11,539,056.00</b>		<b>11,199,718.00</b>		<b>21,062,145.00</b>		<b>19,158,984.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	742,476.00	0.91%	7,537,808.00	9.25%	7,828,336.00	9.60%	7,991,478.00	9.80%	8,142,656.00	9.99%	8,011,615.00	9.83%	7,828,105.00
Classified Salaries	2000-2999	1,401,891.00	4.06%	2,793,945.00	8.10%	3,021,514.00	8.76%	3,068,608.00	8.89%	3,219,778.00	9.33%	2,963,560.00	8.59%	2,829,559.00
Employee Benefits	3000-3999	3,703,426.00	10.29%	3,278,530.00	9.11%	3,126,607.00	8.69%	3,062,917.00	8.51%	2,958,130.00	8.22%	2,868,144.00	7.97%	2,938,337.00
Books & Supplies	4000-4999	256,379.00	3.11%	731,093.00	8.87%	1,003,845.00	12.18%	1,240,694.00	15.05%	644,855.00	7.82%	420,765.00	5.10%	617,271.00
Services & Operating Expenses	5000-5999	1,973,125.00	11.18%	856,625.00	4.85%	2,070,882.00	11.73%	1,068,548.00	6.05%	1,292,566.00	7.32%	861,425.00	4.88%	1,781,759.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other Outgo	7100-7299/7400-7499	118,696.00	2.60%	184,892.00	4.05%	1,495,112.00	32.75%	365,218.00	8.00%	604,893.00	13.25%	278,479.00	6.10%	118,696.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(122,188.00)	19.55%	0.00	0.00%	0.00	0.00%	(139,688.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	34,266.00	50.00%	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>8,195,993.00</b>		<b>15,382,893.00</b>		<b>18,546,296.00</b>		<b>16,675,275.00</b>		<b>16,862,878.00</b>		<b>15,438,254.00</b>		<b>15,974,039.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	(11,000,000.00)		(9,000,000.00)		-		-		-		-		0.00
Jul 2013 TRANS	9640	10,000,000.00		-		-		-		-		-		(10,000,000.00)
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
<b>TRANS TOTAL</b>		<b>(1,000,000.00)</b>		<b>(9,000,000.00)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(10,000,000.00)</b>
<b>E. INTERFUND LOANS</b>														
9311/9611		537,559.50		-		(100,000.00)		-		(637,559.50)		-		200,000.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Revenue Limit Deferred Payments		19,579,756.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Accounts Receivable		2,829,902.00	21.35%	5,567,021.00	42.00%	675,995.00	5.10%	3,181,155.00	24.00%	132,548.00	1.00%	0.00	0.00%	132,548.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		28,115.00	11.00%	48,563.00	19.00%	7,668.00	3.00%	(58,787.00)	-23.00%	(2,556.00)	-1.00%	(23,003.00)	-9.00%	19,809.00
Accounts Payable		548,647.00	54.42%	211,504.00	20.98%	10,546.00	1.05%	0.00	0.00%	1,082.00	0.11%	5,408.00	0.54%	3,245.00
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>21,889,126.00</b>		<b>5,404,080.00</b>		<b>673,117.00</b>		<b>3,122,368.00</b>		<b>128,910.00</b>		<b>(28,411.00)</b>		<b>149,112.00</b>
<b>G. NET INCOME (B - C + D + E + F)</b>														
		<b>17,566,141.50</b>		<b>(12,766,722.00)</b>		<b>(1,357,990.00)</b>		<b>(2,013,851.00)</b>		<b>(6,171,809.50)</b>		<b>5,595,480.00</b>		<b>(6,465,943.00)</b>
<b>ENDING CASH (A + G)</b>		<b>32,091,451.34</b>		<b>19,324,729.34</b>		<b>17,966,739.34</b>		<b>15,952,888.34</b>		<b>9,781,078.84</b>		<b>15,376,558.84</b>		<b>8,910,615.84</b>

**HEMET UNIFIED SCHOOL DISTRICT  
2013-14 Adopted Budget**

**2014-15 General Fund Cash Flow**

		<b>FEB Projected</b>		<b>MARCH Projected</b>		<b>APRIL Projected</b>		<b>MAY Projected</b>		<b>JUNE Projected</b>		<b>ACCRUALS Projected</b>		<b>TOTAL Projected</b>
<b>A. BEGINNING CASH</b>		<b>8,910,615.84</b>		<b>23,911,373.34</b>		<b>25,901,573.34</b>		<b>14,896,466.34</b>		<b>2,112,912.34</b>		<b>10,021,710.84</b>		<b>14,525,309.84</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	7,160,537.00	7.55%	10,974,901.00	11.57%	2,386,846.00	2.52%	0.00	0.00%	3,814,364.00	4.02%	19,094,765.00	20.14%	94,818,978.00
Property Tax	8020-8089	0.00	0.00%	2,133,363.00	10.96%	0.00	0.00%	2,405,168.00	12.35%	452,282.00	2.32%	0.00	0.00%	19,473,539.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(2,883.00)	1.25%	(43,491.00)	18.79%	(2,783.00)	1.20%	(3,101.00)	1.34%	(17,921.00)	7.74%	(149,610.00)	64.65%	(231,408.00)
Federal Revenues	8100-8299	14,066.00	0.10%	2,152,370.00	15.39%	160,361.00	1.15%	170,650.00	1.22%	2,884,523.00	20.62%	3,361,586.00	24.03%	13,987,797.00
Other State Revenues	8300-8599	2,285,196.00	10.09%	2,553,206.00	11.28%	1,738,885.00	7.68%	640,262.00	2.83%	1,200,074.00	5.30%	3,703,911.00	16.36%	22,639,087.00
Other Local Revenues	8600-8799	235,834.00	0.94%	823,343.00	3.28%	1,221,261.00	4.87%	825,957.00	3.29%	7,780,900.00	31.01%	5,820,212.00	23.19%	25,094,748.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	95,771.00	25.00%	0.00	0.00%	153,234.00	40.00%	19,155.00	5.00%	383,085.00
<b>TOTAL RECEIPTS</b>		<b>9,692,750.00</b>		<b>18,593,692.00</b>		<b>5,600,341.00</b>		<b>4,038,936.00</b>		<b>16,267,456.00</b>		<b>31,850,019.00</b>		<b>176,165,826.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	8,090,335.00	9.93%	8,056,588.00	9.88%	7,989,786.00	9.80%	7,875,434.00	9.66%	1,360,120.00	1.67%	56,893.00	0.07%	81,511,630.00
Classified Salaries	2000-2999	3,169,725.00	9.19%	3,027,685.00	8.78%	2,923,514.00	8.47%	3,162,934.00	9.17%	2,518,649.00	7.30%	400,100.00	1.16%	34,501,462.00
Employee Benefits	3000-3999	2,910,659.00	8.09%	2,896,221.00	8.05%	2,935,474.00	8.16%	2,941,514.00	8.18%	2,394,133.00	6.65%	(37,956.00)	-0.11%	35,976,136.00
Books & Supplies	4000-4999	610,092.00	7.40%	494,084.00	5.99%	743,434.00	9.02%	706,111.00	8.57%	608,231.00	7.38%	165,641.00	2.01%	8,242,495.00
Services & Operating Expenses	5000-5999	711,069.00	4.03%	1,318,231.00	7.47%	2,126,209.00	12.04%	1,960,172.00	11.10%	1,165,724.00	6.60%	469,310.00	2.66%	17,655,645.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other Outgo	7100-7299/7400-7499	143,805.00	3.15%	741,849.00	16.25%	118,696.00	2.60%	276,196.00	6.05%	118,695.00	2.60%	0.00	0.00%	4,565,227.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(55,000.00)	8.80%	(93,750.00)	15.00%	(156,250.00)	25.00%	(58,124.00)	9.30%	(625,000.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	34,265.00	50.00%	0.00	0.00%	68,531.00
<b>TOTAL DISBURSEMENTS</b>		<b>15,635,685.00</b>		<b>16,534,658.00</b>		<b>16,782,113.00</b>		<b>16,828,611.00</b>		<b>8,043,567.00</b>		<b>995,864.00</b>		<b>181,896,126.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		(20,000,000.00)
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	20,000,000.00		-		-		-		-		(20,000,000.00)		0.00
<b>TRANS TOTAL</b>		<b>20,000,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(20,000,000.00)</b>		<b>(20,000,000.00)</b>
<b>E. INTERFUND LOANS</b>	9311/9611	637,559.50		-		100,000.00		(150,000.00)		(537,559.50)	100.00%	1,087,559.50		1,137,559.50
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	19,579,756.00
Accounts Receivable		331,370.00	2.50%	0.00	0.00%	72,901.00	0.55%	132,548.00	1.00%	198,823.00	1.50%	0.00	0.00%	13,254,811.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		17,253.00	6.75%	(30,671.00)	-12.00%	44,090.00	17.25%	63,899.00	25.00%	62,621.00	24.50%	78,593.00	30.75%	255,594.00
Accounts Payable		42,490.00	4.21%	38,163.00	3.79%	40,326.00	4.00%	40,326.00	4.00%	38,975.00	3.87%	27,450.00	2.72%	1,008,162.00
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>306,133.00</b>		<b>(68,834.00)</b>		<b>76,665.00</b>		<b>156,121.00</b>		<b>222,469.00</b>		<b>51,143.00</b>		<b>32,081,999.00</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>15,000,757.50</b>		<b>1,990,200.00</b>		<b>(11,005,107.00)</b>		<b>(12,783,554.00)</b>		<b>7,908,798.50</b>		<b>11,992,857.50</b>		<b>7,489,258.50</b>
<b>ENDING CASH (A + G)</b>		<b>23,911,373.34</b>		<b>25,901,573.34</b>		<b>14,896,466.34</b>		<b>2,112,912.34</b>		<b>10,021,710.84</b>		<b>22,014,568.34</b>		<b>22,014,568.34</b>

**ATTACHMENT C-3**

District Name: \_\_\_\_\_ Contact Name: \_\_\_\_\_ Date: \_\_\_\_\_

**GENERAL FUND**

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2013 to December 2014.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_

- The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
 Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

**OTHER FUNDS**

- The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$ \_\_\_\_\_ from the \_\_\_\_\_ Fund.
- The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$ \_\_\_\_\_ from the \_\_\_\_\_ Fund.

## ATTACHMENT C-3

- ✓ Tax and Revenue Anticipation Notes (TRANs): TRANs are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANs are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANs is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANs with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANs with revenues deferred from one fiscal year to the next. Districts may issue a TRANs on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANs and its set-asides or repayments in the district’s cash flow projections.
  
- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.
  
- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.
  
- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

**Hemet Unified School District**  
**2013-14 Adopted Budget Multi-Year Projections**  
**Unrestricted General Fund**

DESCRIPTION	Audited Actuals 2011-12	Estimated Actuals 2012-13	Percent of Change %	Adopted Budget 2013-14	Percent of Change %	Projected Budget 2014-15	Percent of Change %	Projected Budget 2015-16	Percent of Change %
COLA Actual/Projection %	2.24%	3.24%		1.565%		1.80%		2.20%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,327.87	19,795.00	-4.00%	19,844.93	0.25%	19,844.93	0.00%	19,844.93	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$105,090,258	\$103,510,716	-3.06%	\$106,235,797	2.63%	\$108,212,584	1.86%	\$110,717,719	2.32%
FEDERAL	\$1,674,546	\$796,565	-47.19%	\$504,601	-36.65%	\$550,000	9.00%	\$550,000	0.00%
STATE	\$13,170,611	\$13,559,663	-13.25%	\$13,458,193	-0.75%	\$13,458,193	0.00%	\$13,458,193	0.00%
LOCAL	\$4,266,539	\$5,380,567	30.43%	\$2,604,992	-51.59%	\$2,650,014	1.73%	\$2,650,014	0.00%
CONTRIBUTIONS	(\$11,691,970)	(\$13,358,058)	35.89%	(\$14,139,497)	5.85%	(\$14,316,850)	1.25%	(\$14,497,041)	1.26%
REVENUE TOTALS	\$112,509,984	\$109,889,453	-7.04%	\$108,664,086	-1.12%	\$110,553,941	1.74%	\$112,878,885	2.10%
<b>EXPENDITURES</b>									
Certificated Salaries	\$59,436,513	\$59,914,974	1.72%	\$62,771,950	4.77%	\$63,776,301	1.60%	\$66,836,722	4.80%
Classified Salaries	\$14,019,374	\$14,066,390	3.26%	\$15,122,595	7.51%	\$15,834,557	4.71%	\$16,557,910	4.57%
Benefits	\$22,742,028	\$23,158,757	17.75%	\$25,098,355	8.38%	\$24,351,905	-2.97%	\$26,003,305	6.78%
Books & Supplies	\$2,281,898	\$2,312,661	-3.66%	\$2,816,276	21.78%	\$2,330,357	-17.25%	\$2,330,357	0.00%
Contracts & Services	\$12,028,672	\$12,580,309	-4.18%	\$11,475,724	-8.78%	\$11,715,481	2.09%	\$11,332,636	-3.27%
Capital Outlay	\$395,295	\$271,373	6.35%	\$83,000	-69.41%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$6,949	\$12,883	-69.68%	\$5,882	-54.34%	\$7,000	19.01%	\$7,000	0.00%
Support Costs	(\$2,036,046)	(\$2,518,102)	10.79%	(\$2,739,636)	8.80%	(\$2,720,757)	-0.69%	(\$2,730,844)	0.37%
Total Expenditures	\$108,874,683	\$109,799,245	3.83%	\$114,634,146	4.40%	\$115,294,844	0.58%	\$120,337,086	4.37%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$27,050	\$26,715	-96.29%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Transfers Out & Other Uses	\$219,154	\$1,506,174	22.45%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Sources & Uses	(\$192,104)	(\$1,479,459)	189.73%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>									
	\$3,443,197	(\$1,389,251)	-111.62%	(\$5,970,060)	329.73%	(\$4,740,903)	-20.59%	(\$7,458,201)	57.32%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$27,685,135	\$31,128,332	97.92%	\$29,739,081	-4.46%	\$23,769,021	-20.07%	\$19,028,118	-19.95%
Ending Balance	\$31,128,332	\$29,739,081	7.42%	\$23,769,021	-20.07%	\$19,028,118	-19.95%	\$11,569,917	-39.20%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$255,594	\$255,594		\$255,594		\$255,594		\$255,594	
Designated for Economic Uncert.	\$8,800,000	\$8,810,000		\$9,150,000		\$9,150,000		\$9,300,000	
Prepaid Expenditures	\$1,540	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$3,390,825	\$3,884,410		\$3,194,709		\$3,022,000		\$1,413,432	
Reserve for Deficit Factor Adj	\$0	\$0		\$4,210,000		\$4,210,000		\$0	
Reserve for Deficit Spending 14-15 & 15-16	\$18,655,373	\$16,764,077		\$6,933,718		\$2,365,524		\$575,891	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$31,128,332	\$29,739,081		\$23,769,021		\$19,028,118		\$11,569,917	

**Hemet Unified School District**  
**2013-14 Adopted Budget Multi-Year Projections**  
**Restricted General Fund**

DESCRIPTION	Audited Actuals 2011-12	Estimated Actuals 2012-13	Percent of Change over PY	Adopted Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY
<b>REVENUES</b>									
REVENUE LIMIT	5,124,527	\$5,586,971	32.55%	\$5,790,619	3.65%	\$5,848,525	1.00%	\$5,848,525	0.00%
FEDERAL	18,908,819	\$15,488,382	-8.36%	\$15,094,840	-2.54%	\$13,437,797	-10.98%	\$13,372,560	-0.49%
STATE	8,609,906	\$9,054,274	21.04%	\$9,237,991	2.03%	\$9,180,894	-0.62%	\$9,180,894	0.00%
LOCAL	21,196,882	\$21,141,127	14.11%	\$22,444,734	6.17%	\$22,444,734	0.00%	\$22,444,734	0.00%
CONTRIBUTIONS	11,691,970	\$13,358,058	35.89%	\$14,139,497	5.85%	\$14,316,850	1.25%	\$14,497,041	1.26%
REVENUE TOTALS	65,532,104	\$64,628,812	13.48%	\$66,707,681	3.22%	\$65,228,800	-2.22%	\$65,343,754	0.18%
<b>EXPENDITURES</b>									
Certificated Salaries	18,480,626	\$16,605,821	-13.82%	\$17,902,383	7.81%	\$17,735,329	-0.93%	\$18,019,094	1.60%
Classified Salaries	16,509,473	\$16,871,522	7.28%	\$18,861,989	11.80%	\$18,666,905	-1.03%	\$18,495,575	-0.92%
Benefits	11,258,951	\$10,655,151	-3.10%	\$11,632,662	9.17%	\$11,624,231	-0.07%	\$11,740,600	1.00%
Books & Supplies	5,801,745	\$6,276,099	57.65%	\$6,792,138	8.22%	\$5,912,138	-12.96%	\$5,912,138	0.00%
Contracts & Services	6,312,797	\$5,815,866	0.70%	\$5,823,690	0.13%	\$5,940,164	2.00%	\$5,999,566	1.00%
Capital Outlay	2,379,794	\$775,561	-33.94%	\$62,713	-91.91%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	4,600,001	\$4,855,229	10.79%	\$4,642,696	-4.38%	\$4,558,227	-1.82%	\$4,558,227	0.00%
Support Costs	1,553,060	\$1,996,088	9.30%	\$2,116,648	6.04%	\$2,095,757	-0.99%	\$2,105,844	0.48%
Total Expenditures	66,896,447	\$63,851,337	1.14%	\$67,834,919	6.24%	\$66,532,751	-1.92%	\$66,831,044	0.45%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	1,246,448	\$795,660	-17.01%	\$377,236	-52.59%	\$383,085	1.55%	\$383,085	0.00%
Transfers Out & Other Uses	0	\$928,453	7.53%	\$68,531	-92.62%	\$68,531	0.00%	\$0	-100.00%
Total Sources & Uses	1,246,448	-132,793	-239.30%	308,705	-332.47%	314,554	1.89%	383,085	21.79%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>									
	(\$117,895)	\$644,682	-110.60%	(\$818,533)	-226.97%	(\$989,397)	20.87%	(\$1,104,205)	11.60%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	4,451,267	\$4,333,372	-58.85%	\$4,978,054	14.88%	\$4,159,521	-16.44%	\$3,170,124	-23.79%
Ending Balance	4,333,372	\$4,978,054	11.83%	\$4,159,521	-16.44%	\$3,170,124	-23.79%	\$2,065,919	-34.83%
<b>Reserve Amounts:</b>									
Revolving Cash	0	\$0		\$0		\$0		\$0	
Stores	0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	0	\$0		\$0		\$0		\$0	
RDA	0	\$0		\$0		\$0		\$0	
LEA - Medical	1,024,999	\$480,840		\$0		\$0		\$0	
Restricted Lottery	981,009	\$1,095,820		\$25,000		\$0		\$0	
Spec Ed Low Incidence Equip	111,812	\$146,348		\$168,597		\$170,000		\$150,000	
6/7/2013 Spec Ed Mental Health	781,384	\$1,202,737		\$1,449,077		\$1,200,000		\$900,000	
EIA	1,434,168	\$2,052,309		\$2,516,847		\$1,800,124		\$1,015,919	
Unappropriated	0	\$0		A-18 (\$0)		(\$0)		(\$0)	
Total EFB	4,333,372	\$4,978,054		\$4,159,521		\$3,170,124		\$2,065,919	

**Hemet Unified School District**  
**2013-14 Adopted Budget Multi-Year Projections**  
**Combined General Fund**

DESCRIPTION	Audited Actuals 2011-12	Estimated Actuals 2012-13	Percent of Change over PY	Adopted Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY
COLA Actual/Projection %	2.24%	3.24%		1.57%		1.80%		2.20%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,327.87	19,795.00	-4.00%	19,844.93	0.25%	19,844.93	0.00%	19,844.93	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$110,214,785	\$109,097,687	-1.71%	\$112,026,416	2.68%	\$114,061,109	1.82%	\$116,566,244	2.20%
FEDERAL	\$20,583,365	\$16,284,947	-11.54%	\$15,599,441	-4.21%	\$13,987,797	-10.33%	\$13,922,560	-0.47%
STATE	\$21,780,517	\$22,613,937	-2.15%	\$22,696,184	0.36%	\$22,639,087	-0.25%	\$22,639,087	0.00%
LOCAL	\$25,463,421	\$26,521,694	17.08%	\$25,049,726	-5.55%	\$25,094,748	0.18%	\$25,094,748	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$178,042,088	\$174,518,265	-0.37%	\$175,371,767	0.49%	\$175,782,741	0.23%	\$178,222,639	1.39%
<b>EXPENDITURES</b>									
Certificated Salaries	\$77,917,139	\$76,520,795	-2.11%	\$80,674,333	5.43%	\$81,511,630	1.04%	\$84,855,816	4.10%
Classified Salaries	\$30,528,847	\$30,937,912	5.42%	\$33,984,584	9.85%	\$34,501,462	1.52%	\$35,053,485	1.60%
Benefits	\$34,000,979	\$33,813,908	10.27%	\$36,731,017	8.63%	\$35,976,136	-2.06%	\$37,743,905	4.91%
Books & Supplies	\$8,083,643	\$8,588,760	34.59%	\$9,608,414	11.87%	\$8,242,495	-14.22%	\$8,242,495	0.00%
Contracts & Services	\$18,341,469	\$18,396,175	-2.69%	\$17,299,414	-5.96%	\$17,655,645	2.06%	\$17,332,202	-1.83%
Capital Outlay	\$2,775,089	\$1,046,934	-26.75%	\$145,713	-86.08%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$4,606,950	\$4,868,112	10.01%	\$4,648,578	-4.51%	\$4,565,227	-1.79%	\$4,565,227	0.00%
Support Costs	(\$482,986)	(\$522,014)	16.89%	(\$622,988)	19.34%	(\$625,000)	0.32%	(\$625,000)	0.00%
Total Expenditures	\$175,771,130	\$173,650,582	2.83%	\$182,469,065	5.08%	\$181,827,595	-0.35%	\$187,168,130	2.94%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$1,273,498	\$822,375	-50.99%	\$377,236	-54.13%	\$383,085	1.55%	\$383,085	0.00%
Transfers Out & Other Uses	\$219,154	\$2,434,627	16.30%	\$68,531	-97.19%	\$68,531	0.00%	\$0	-100.00%
Total Sources & Uses	\$1,054,344	(\$1,612,252)	288.22%	\$308,705	\$0	\$314,554	\$0	\$383,085	\$1
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>									
	\$3,325,302	(\$744,569)	-112.67%	(\$6,788,593)	811.75%	(\$5,730,300)	-15.59%	(\$8,562,406)	49.42%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$32,136,402	\$35,461,704	35.04%	\$34,717,135	-2.10%	\$27,928,542	-19.55%	\$22,198,242	-20.52%
Ending Balance	\$35,461,704	\$34,717,135	8.03%	\$27,928,542	-19.55%	\$22,198,242	-20.52%	\$13,635,836	-38.57%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$255,594	\$255,594		\$255,594		\$255,594		\$255,594	
<b>Designated for Economic Uncert.</b>	<b>\$8,800,000</b>	<b>\$8,810,000</b>		<b>\$9,150,000</b>		<b>\$9,150,000</b>		<b>\$9,300,000</b>	
Prepaid Expenditures	\$1,540	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$4,333,372	\$4,978,054		\$4,159,521		\$3,170,124		\$2,065,919	
Designated - Unrestricted Carry Over	\$3,390,825	\$3,884,410		\$3,194,709		\$3,022,000		\$1,413,432	
Designated - Restricted Resources	\$0	\$0		\$0		\$0		\$0	
Reserve for ARRA/Jobs expenses	\$0	\$0		\$4,210,000		\$4,210,000		\$0	
MYP - Deficit Spending	\$18,655,373	\$16,764,077		\$6,933,718		\$2,365,524		\$575,891	
Unappropriated	\$0	\$0		(\$0)		(\$0)		(\$0)	
Total EFB	\$35,461,704	\$34,717,135		\$27,928,542		\$22,198,242		\$13,635,836	
% of Reserve (97890)	5.00%	5.00%		5.01%		5.03%		4.97%	

Hemet Unified School District  
 2013-14 Adopted Budget Multi-Year Projections

Combined General Fund								Total Expense Change	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In/Sources 89XX	Total Revenue Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX							
<b>2013-14 TOTALS</b>	<b>80,674,333</b>	<b>33,984,584</b>	<b>36,731,017</b>	<b>9,608,414</b>	<b>17,299,414</b>	<b>145,713</b>	<b>4,094,121</b>	<b>182,537,596</b>	<b>112,026,416</b>	<b>15,599,441</b>	<b>22,696,184</b>	<b>25,049,726</b>	<b>377,236</b>	<b>175,749,003</b>
<b>2014-15 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0	2,034,693					2,034,693
ADA Growth/(Decline)								0					5,849	5,849
Step & Column	1,290,789	543,754	320,572					2,155,115						0
Positions from F06		470,000	190,000					660,000						0
Positions to F03		(470,000)	(190,000)					(660,000)						0
Rate Increases/Increased Costs			815,116		356,231		(85,363)	1,085,984				45,022		45,022
Carry Over/One-Time Rev/Exp	(453,492)	(26,876)	(123,245)	(865,919)		(145,713)		(1,615,245)		(1,611,644)	(57,097)			(1,668,741)
Negotiations - lx H&W cap inc/clsfd			(1,000,000)					(1,000,000)						0
SERP			(767,324)					(767,324)						0
Textbook Adoption				(500,000)				(500,000)						0
Indirect Costs/Debt Payments/Tx Out								0						0
<b>2014-15 TOTALS</b>	<b>81,511,630</b>	<b>34,501,462</b>	<b>35,976,136</b>	<b>8,242,495</b>	<b>17,655,645</b>	<b>0</b>	<b>4,008,758</b>	<b>181,896,126</b>	<b>114,061,109</b>	<b>13,987,797</b>	<b>22,639,087</b>	<b>25,094,748</b>	<b>383,085</b>	<b>176,165,826</b>
<b>2015-16 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0	2,505,135					2,505,135
COLA Deficit								0						0
ADA Growth/(Decline)								0						0
Reduce Class Sizes	2,040,000		588,207					2,628,207						0
Step & Column	1,304,186	552,023	331,004					2,187,213						0
Rate Increases/Increased Costs			848,558		176,350			1,024,908						0
Carry Over/One-Time Rev/Exp					(499,793)		(68,531)	(568,324)		(65,237)				(65,237)
Positions from F06		470,000	190,000					660,000						0
Positions to F03		(470,000)	(190,000)					(660,000)						0
SERP								0						0
Textbook Adoption								0						0
Indirect Costs/Debt Payments/Tx Out								0						0
<b>2015-16 TOTALS</b>	<b>84,855,816</b>	<b>35,053,485</b>	<b>37,743,905</b>	<b>8,242,495</b>	<b>17,332,202</b>	<b>0</b>	<b>3,940,227</b>	<b>187,168,130</b>	<b>116,566,244</b>	<b>13,922,560</b>	<b>22,639,087</b>	<b>25,094,748</b>	<b>383,085</b>	<b>178,605,724</b>



**SUMMARY OF ASSUMPTIONS**  
**2013-14 Adopted Budget Multi-Year Projections**  
**2013-14 to 2015-16**

Hemet Unified School District	2013-14	2014-15	2015-16
<b>Budget Solutions</b>			
Total Needed	\$ -	\$ -	\$ -
Total Approved/Finalized	\$ -	\$ -	\$ -
<b>Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)</b>			
Certificated	Negotiating		
Classified	Negotiating		
<b>Projected Enrollment</b>			
District K-12	21,078	21,078	21,078
Charter School	555	680	790
<b>Projected P-2 ADA</b>			
District K-12	19,844.93	19,844.93	19,844.93
County Supplement	63.84	63.84	63.84
Charter School	532.95	653.77	758.27
<b>Projected Revenue Limit ADA</b>			
District K-12	19,844.93	19,844.93	19,844.93
County Supplement	63.84	63.84	63.84
Charter School	532.95	653.77	758.27
<b>Revenue Limit COLA</b>	1.565%	1.800%	2.200%
<b>Categorical COLA</b>	0.000%	0.000%	0.000%
<b>Deficit</b>	81.003%	81.003%	81.003%
<b>One Percent Salary Change (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 903,500	\$ 913,000	\$ 950,500
Classified (Salaries & Fixed Charges)	\$ 442,000	\$ 448,500	\$ 455,500
<b>Step/Column Increase (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 832,781	\$ 1,290,789	\$ 1,304,186
Classified (Salaries & Fixed Charges)	\$ 253,471	\$ 543,754	\$ 552,023
<b>Staffing Change from Prior Year (Include New Schools Opening)</b>			
Number of Teachers (Increase/Decrease)		0	30
Certificated (Salaries only)	\$ -	\$ -	\$ 2,040,000
Classified (Salaries only)	\$ -	\$ -	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -
<b>Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Health/Welfare Benefits	\$ 2,500,000	\$ (1,000,000)	\$ -
<b>Number of New Schools Opening/Other</b>			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -



# Annual Budget State Forms

2013-14 Annual Budget Data

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**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: Hemet USD - PDSC

Place: Hemet USD - PDSC

Date: June 12, 2013

Date: June 18, 2013

Time: 06:30 PM

Adoption Date: June 18, 2013

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

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetUSD.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.

<b>CRITERIA AND STANDARDS</b>			<b>Met</b>	<b>Not Met</b>
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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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



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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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:	\$	<u>5,661,682.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>5,661,682.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

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

\_\_\_\_\_

\_\_\_\_\_

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

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

Date of Meeting: Jun 18, 2013

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-765-5100

E-mail: pbuckhou@hemetUSD.k12.ca.us

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>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	103,510,716.00	5,586,971.00	109,097,687.00	106,235,797.00	5,790,619.00	112,026,416.00	2.7%
2) Federal Revenue		8100-8299	796,565.00	15,488,382.00	16,284,947.00	504,601.00	15,094,840.00	15,599,441.00	-4.2%
3) Other State Revenue		8300-8599	13,559,663.00	9,054,274.00	22,613,937.00	13,458,193.00	9,237,991.00	22,696,184.00	0.4%
4) Other Local Revenue		8600-8799	5,380,567.00	21,141,127.00	26,521,694.00	2,604,992.00	22,444,734.00	25,049,726.00	-5.6%
5) TOTAL, REVENUES			123,247,511.00	51,270,754.00	174,518,265.00	122,803,583.00	52,568,184.00	175,371,767.00	0.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	59,914,974.00	16,605,821.00	76,520,795.00	62,771,950.00	17,902,383.00	80,674,333.00	5.4%
2) Classified Salaries		2000-2999	14,066,390.00	16,871,522.00	30,937,912.00	15,122,595.00	18,861,989.00	33,984,584.00	9.8%
3) Employee Benefits		3000-3999	23,158,757.00	10,655,151.00	33,813,908.00	25,098,355.00	11,632,662.00	36,731,017.00	8.6%
4) Books and Supplies		4000-4999	2,312,661.00	6,276,099.00	8,588,760.00	2,816,276.00	6,792,138.00	9,608,414.00	11.9%
5) Services and Other Operating Expenditures		5000-5999	12,580,309.00	5,815,866.00	18,396,175.00	11,475,724.00	5,823,690.00	17,299,414.00	-6.0%
6) Capital Outlay		6000-6999	271,373.00	775,561.00	1,046,934.00	83,000.00	62,713.00	145,713.00	-86.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,883.00	4,855,229.00	4,868,112.00	5,882.00	4,642,696.00	4,648,578.00	-4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,518,102.00)	1,996,088.00	(522,014.00)	(2,739,636.00)	2,116,648.00	(622,988.00)	19.3%
9) TOTAL, EXPENDITURES			109,799,245.00	63,851,337.00	173,650,582.00	114,634,146.00	67,834,919.00	182,469,065.00	5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,448,266.00	(12,580,583.00)	867,683.00	8,169,437.00	(15,266,735.00)	(7,097,298.00)	-918.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	26,715.00	371,182.00	397,897.00	0.00	377,236.00	377,236.00	-5.2%
b) Transfers Out		7600-7629	1,506,174.00	928,453.00	2,434,627.00	0.00	68,531.00	68,531.00	-97.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	424,478.00	424,478.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,358,058.00)	13,358,058.00	0.00	(14,139,497.00)	14,139,497.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,837,517.00)	13,225,265.00	(1,612,252.00)	(14,139,497.00)	14,448,202.00	308,705.00	-119.1%

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>			(1,389,251.00)	644,682.00	(744,569.00)	(5,970,060.00)	(818,533.00)	(6,788,593.00)	811.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,128,332.00	4,333,372.00	35,461,704.00	29,739,081.00	4,978,054.00	34,717,135.00	-2.1%
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)			31,128,332.00	4,333,372.00	35,461,704.00	29,739,081.00	4,978,054.00	34,717,135.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,128,332.00	4,333,372.00	35,461,704.00	29,739,081.00	4,978,054.00	34,717,135.00	-2.1%
2) Ending Balance, June 30 (E + F1e)			29,739,081.00	4,978,054.00	34,717,135.00	23,769,021.00	4,159,521.00	27,928,542.00	-19.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	255,594.00	0.00	255,594.00	255,594.00	0.00	255,594.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,978,054.00	4,978,054.00	0.00	4,159,521.00	4,159,521.00	-16.4%
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	20,648,487.00	0.00	20,648,487.00	14,338,427.00	0.00	14,338,427.00	-30.6%
Deficit Factor Adj - 0000	0000	9780				4,210,000.00		4,210,000.00	
Site Discretionary C/O - 0001	0000	9780				835,671.00		835,671.00	
STAR Testing C/O - 0010	0000	9780				49,523.00		49,523.00	
Business Summit - 0014	0000	9780				10,070.00		10,070.00	
H&W Holding Accts - 0091-0099	0000	9780				130,751.00		130,751.00	
Equip Replacement - 0301	0000	9780				405,556.00		405,556.00	
E-Rate Projects - 0390	0000	9780				480,312.00		480,312.00	
Site Donations C/O - 0600	0000	9780				230,766.00		230,766.00	
ROTC Bdgts - 0605	0000	9780				10,869.00		10,869.00	
Transportation Contracts - 0991	0000	9780				344,019.00		344,019.00	
Reserve for 2014/15-2015/16 Deficit Sp	0000	9780				6,933,448.00		6,933,448.00	
Site Lottery C/O - 1101	1100	9780				697,442.00		697,442.00	
Deficit Factor adj - 0000	0000	9780	4,210,000.00		4,210,000.00				
Site Discretionary C/O - 0001	0000	9780	835,671.00		835,671.00				
STAR Testing C/O - 0010	0000	9780	49,523.00		49,523.00				
Business Summit - 0014	0000	9780	10,070.00		10,070.00				
H&W Holding Accts 0091-0099	0000	9780	130,751.00		130,751.00				
Equip Replacement - 0301	0000	9780	361,837.00		361,837.00				
E-Rate Projects - 0390	0000	9780	480,312.00		480,312.00				
Site Donations C/O - 0600	0000	9780	230,766.00		230,766.00				
ROTC Bdgts - 0605	0000	9780	10,869.00		10,869.00				
Unclaimed Property - 0800	0000	9780	43,021.00		43,021.00				
Transportation Contracts - 0991	0000	9780	1,034,148.00		1,034,148.00				
Deficit Spending 2014/15 - 2015/16	0000	9780	12,554,077.00		12,554,077.00				
Site Lottery C/O - 1101	1100	9780	697,442.00		697,442.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,810,000.00	0.00	8,810,000.00	9,150,000.00	0.00	9,150,000.00	3.9%
Unassigned/Unappropriated Amount		9790	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	30,980,721.00	109,897.00	31,090,618.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,396,598.00	641,580.00	4,038,178.00				
4) Due from Grantor Government		9290	17,911,176.00	4,232,502.00	22,143,678.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	255,594.00	0.00	255,594.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			52,569,089.00	4,983,979.00	57,553,068.00				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	1,520,008.00	0.00	1,520,008.00				
2) Due to Grantor Governments		9590	0.00	741.00	741.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	21,310,000.00	0.00	21,310,000.00				
5) Deferred Revenue		9650	0.00	5,184.00	5,184.00				
6) TOTAL, LIABILITIES			22,830,008.00	5,925.00	22,835,933.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 - H6)			29,739,081.00	4,978,054.00	34,717,135.00				

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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	62,285,217.00	0.00	62,285,217.00	77,764,714.00	0.00	77,764,714.00	24.9%
Education Protection Account State Aid - Current Year		8012	21,842,685.00	0.00	21,842,685.00	14,917,909.00	0.00	14,917,909.00	-31.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	353,695.00	0.00	353,695.00	353,695.00	0.00	353,695.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	489.00	0.00	489.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	19,662,329.00	0.00	19,662,329.00	19,662,329.00	0.00	19,662,329.00	0.0%
Unsecured Roll Taxes		8042	1,063,113.00	0.00	1,063,113.00	1,063,113.00	0.00	1,063,113.00	0.0%
Prior Years' Taxes		8043	1,928,306.00	0.00	1,928,306.00	1,928,306.00	0.00	1,928,306.00	0.0%
Supplemental Taxes		8044	191,634.00	0.00	191,634.00	191,634.00	0.00	191,634.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,339,359.00)	0.00	(5,339,359.00)	(5,339,359.00)	0.00	(5,339,359.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,335,339.00	0.00	7,335,339.00	1,613,821.00	0.00	1,613,821.00	-78.0%
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%
<b>Subtotal, Revenue Limit Sources</b>			<b>109,323,448.00</b>	<b>0.00</b>	<b>109,323,448.00</b>	<b>112,156,162.00</b>	<b>0.00</b>	<b>112,156,162.00</b>	<b>2.6%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,586,971.00)		(5,586,971.00)	(5,790,619.00)		(5,790,619.00)	3.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		5,586,971.00	5,586,971.00		5,790,619.00	5,790,619.00	3.6%
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	268,021.00	0.00	268,021.00	318,700.00	0.00	318,700.00	18.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(455,993.00)	0.00	(455,993.00)	(448,446.00)	0.00	(448,446.00)	-1.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(37,789.00)	0.00	(37,789.00)	0.00	0.00	0.00	-100.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>103,510,716.00</b>	<b>5,586,971.00</b>	<b>109,097,687.00</b>	<b>106,235,797.00</b>	<b>5,790,619.00</b>	<b>112,026,416.00</b>	<b>2.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,484,858.00	4,484,858.00	0.00	4,197,083.00	4,197,083.00	-6.4%
Special Education Discretionary Grants		8182	0.00	455,872.00	455,872.00	0.00	236,813.00	236,813.00	-48.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	50,800.00	0.00	50,800.00	0.00	0.00	0.00	-100.0%
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	1,016,476.00	1,016,476.00	0.00	953,177.00	953,177.00	-6.2%
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		6,157,060.00	6,157,060.00		6,448,206.00	6,448,206.00	4.7%
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		750,287.00	750,287.00		712,022.00	712,022.00	-5.1%
NCLB: Title III, Immigrant Education Program	4201	8290		55,746.00	55,746.00		28,016.00	28,016.00	-49.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		439,340.00	439,340.00		488,937.00	488,937.00	11.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		156,700.00	156,700.00		124,671.00	124,671.00	-20.4%
Vocational and Applied Technology Education	3500-3699	8290		198,406.00	198,406.00		180,701.00	180,701.00	-8.9%
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	745,765.00	1,773,637.00	2,519,402.00	504,601.00	1,725,214.00	2,229,815.00	-11.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>796,565.00</b>	<b>15,488,382.00</b>	<b>16,284,947.00</b>	<b>504,601.00</b>	<b>15,094,840.00</b>	<b>15,599,441.00</b>	<b>-4.2%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,034,482.00	1,034,482.00		1,034,482.00	1,034,482.00	0.0%
Economic Impact Aid	7090-7091	8311		2,851,020.00	2,851,020.00		2,851,020.00	2,851,020.00	0.0%
Spec. Ed. Transportation	7240	8311		504,483.00	504,483.00		504,483.00	504,483.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,433,626.00	0.00	3,433,626.00	3,223,710.00	0.00	3,223,710.00	-6.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	611,593.00	0.00	611,593.00	931,226.00	0.00	931,226.00	52.3%
Lottery - Unrestricted and Instructional Materials		8560	2,774,188.00	738,740.00	3,512,928.00	2,566,056.00	620,820.00	3,186,876.00	-9.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		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		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	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		121,181.00	121,181.00		269,731.00	269,731.00	122.6%
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	6,740,256.00	1,258,966.00	7,999,222.00	6,737,201.00	1,412,053.00	8,149,254.00	1.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,559,663.00</b>	<b>9,054,274.00</b>	<b>22,613,937.00</b>	<b>13,458,193.00</b>	<b>9,237,991.00</b>	<b>22,696,184.00</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	2,625,000.00	2,625,000.00	0.00	2,625,000.00	2,625,000.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	160.00	0.00	160.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	195,000.00	0.00	195,000.00	185,000.00	0.00	185,000.00	-5.1%
Interest		8660	142,000.00	0.00	142,000.00	135,000.00	0.00	135,000.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	78,828.00	78,828.00	0.00	80,000.00	80,000.00	1.5%
Transportation Services	7230, 7240	8677		9,408,990.00	9,408,990.00		10,814,567.00	10,814,567.00	14.9%
Interagency Services	All Other	8677	2,472,856.00	25,000.00	2,497,856.00	909,000.00	25,000.00	934,000.00	-62.6%
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%
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	2,570,551.00	320,632.00	2,891,183.00	1,375,992.00	85,000.00	1,460,992.00	-49.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,682,677.00	8,682,677.00		8,815,167.00	8,815,167.00	1.5%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,380,567.00	21,141,127.00	26,521,694.00	2,604,992.00	22,444,734.00	25,049,726.00	-5.6%
<b>TOTAL, REVENUES</b>			123,247,511.00	51,270,754.00	174,518,265.00	122,803,583.00	52,568,184.00	175,371,767.00	0.5%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	51,297,930.00	12,514,018.00	63,811,948.00	53,669,795.00	13,423,362.00	67,093,157.00	5.1%
Certificated Pupil Support Salaries		1200	2,174,306.00	2,707,827.00	4,882,133.00	2,385,665.00	3,023,716.00	5,409,381.00	10.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,235,602.00	1,035,335.00	7,270,937.00	6,521,561.00	1,080,126.00	7,601,687.00	4.5%
Other Certificated Salaries		1900	207,136.00	348,641.00	555,777.00	194,929.00	375,179.00	570,108.00	2.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>59,914,974.00</b>	<b>16,605,821.00</b>	<b>76,520,795.00</b>	<b>62,771,950.00</b>	<b>17,902,383.00</b>	<b>80,674,333.00</b>	<b>5.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	478,605.00	5,311,455.00	5,790,060.00	330,658.00	5,946,320.00	6,276,978.00	8.4%
Classified Support Salaries		2200	3,585,097.00	8,875,820.00	12,460,917.00	4,156,919.00	9,967,326.00	14,124,245.00	13.3%
Classified Supervisors' and Administrators' Salaries		2300	2,734,195.00	678,553.00	3,412,748.00	2,842,839.00	704,569.00	3,547,408.00	3.9%
Clerical, Technical and Office Salaries		2400	5,369,065.00	677,581.00	6,046,646.00	5,727,232.00	726,298.00	6,453,530.00	6.7%
Other Classified Salaries		2900	1,899,428.00	1,328,113.00	3,227,541.00	2,064,947.00	1,517,476.00	3,582,423.00	11.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,066,390.00</b>	<b>16,871,522.00</b>	<b>30,937,912.00</b>	<b>15,122,595.00</b>	<b>18,861,989.00</b>	<b>33,984,584.00</b>	<b>9.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,904,530.00	1,251,397.00	6,155,927.00	5,168,678.00	1,438,810.00	6,607,488.00	7.3%
PERS		3201-3202	2,321,628.00	2,732,232.00	5,053,860.00	2,597,911.00	3,239,950.00	5,837,861.00	15.5%
OASDI/Medicare/Alternative		3301-3302	1,778,284.00	1,448,406.00	3,226,690.00	2,022,580.00	1,718,158.00	3,740,738.00	15.9%
Health and Welfare Benefits		3401-3402	8,553,104.00	3,794,942.00	12,348,046.00	11,149,856.00	4,072,581.00	15,222,437.00	23.3%
Unemployment Insurance		3501-3502	837,038.00	372,550.00	1,209,588.00	38,960.00	18,391.00	57,351.00	-95.3%
Workers' Compensation		3601-3602	1,409,614.00	640,234.00	2,049,848.00	1,480,011.00	698,527.00	2,178,538.00	6.3%
OPEB, Allocated		3701-3702	147,528.00	69,806.00	217,334.00	184,108.00	79,790.00	263,898.00	21.4%
OPEB, Active Employees		3751-3752	238,015.00	175,901.00	413,916.00	218,736.00	150,216.00	368,952.00	-10.9%
PERS Reduction		3801-3802	46,475.00	169,673.00	216,148.00	42,863.00	216,239.00	259,102.00	19.9%
Other Employee Benefits		3901-3902	2,922,541.00	10.00	2,922,551.00	2,194,652.00	0.00	2,194,652.00	-24.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>23,158,757.00</b>	<b>10,655,151.00</b>	<b>33,813,908.00</b>	<b>25,098,355.00</b>	<b>11,632,662.00</b>	<b>36,731,017.00</b>	<b>8.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	783.00	608,932.00	609,715.00	412,400.00	1,405,440.00	1,817,840.00	198.1%
Books and Other Reference Materials		4200	15,110.00	38,137.00	53,247.00	4,806.00	18,088.00	22,894.00	-57.0%
Materials and Supplies		4300	2,054,931.00	4,370,832.00	6,425,763.00	2,179,144.00	4,707,160.00	6,886,304.00	7.2%
Noncapitalized Equipment		4400	234,222.00	1,258,198.00	1,492,420.00	210,426.00	661,450.00	871,876.00	-41.6%
Food		4700	7,615.00	0.00	7,615.00	9,500.00	0.00	9,500.00	24.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,312,661.00</b>	<b>6,276,099.00</b>	<b>8,588,760.00</b>	<b>2,816,276.00</b>	<b>6,792,138.00</b>	<b>9,608,414.00</b>	<b>11.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	46,728.00	2,098,312.00	2,145,040.00	54,500.00	1,718,500.00	1,773,000.00	-17.3%
Travel and Conferences		5200	177,696.00	222,049.00	399,745.00	183,156.00	215,267.00	398,423.00	-0.3%
Dues and Memberships		5300	40,707.00	9,042.00	49,749.00	38,835.00	13,350.00	52,185.00	4.9%
Insurance		5400 - 5450	783,912.00	1,831.00	785,743.00	815,000.00	0.00	815,000.00	3.7%
Operations and Housekeeping Services		5500	4,389,286.00	56,315.00	4,445,601.00	4,389,435.00	56,250.00	4,445,685.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	989,040.00	586,094.00	1,575,134.00	993,177.00	609,230.00	1,602,407.00	1.7%
Transfers of Direct Costs		5710	1,022,100.00	(1,022,100.00)	0.00	585,433.00	(585,433.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(110,338.00)	(38,656.00)	(148,994.00)	(141,025.00)	(31,200.00)	(172,225.00)	15.6%
Professional/Consulting Services and Operating Expenditures		5800	4,104,468.00	3,845,784.00	7,950,252.00	3,413,437.00	3,767,709.00	7,181,146.00	-9.7%
Communications		5900	1,136,710.00	57,195.00	1,193,905.00	1,143,776.00	60,017.00	1,203,793.00	0.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,580,309.00</b>	<b>5,815,866.00</b>	<b>18,396,175.00</b>	<b>11,475,724.00</b>	<b>5,823,690.00</b>	<b>17,299,414.00</b>	<b>-6.0%</b>

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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,070.00	54,815.00	56,885.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	21,814.00	0.00	21,814.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	80,650.00	720,746.00	801,396.00	83,000.00	62,713.00	145,713.00	-81.8%
Equipment Replacement		6500	166,839.00	0.00	166,839.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>271,373.00</b>	<b>775,561.00</b>	<b>1,046,934.00</b>	<b>83,000.00</b>	<b>62,713.00</b>	<b>145,713.00</b>	<b>-86.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	0.00	7,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	764.00	2,624,755.00	2,625,519.00	619.00	2,501,685.00	2,502,304.00	-4.7%
Other Debt Service - Principal		7439	5,119.00	2,230,474.00	2,235,593.00	5,263.00	2,141,011.00	2,146,274.00	-4.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,883.00</b>	<b>4,855,229.00</b>	<b>4,868,112.00</b>	<b>5,882.00</b>	<b>4,642,696.00</b>	<b>4,648,578.00</b>	<b>-4.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,996,088.00)	1,996,088.00	0.00	(2,116,648.00)	2,116,648.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(522,014.00)	0.00	(522,014.00)	(622,988.00)	0.00	(622,988.00)	19.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,518,102.00)</b>	<b>1,996,088.00</b>	<b>(522,014.00)</b>	<b>(2,739,636.00)</b>	<b>2,116,648.00</b>	<b>(622,988.00)</b>	<b>19.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>109,799,245.00</b>	<b>63,851,337.00</b>	<b>173,650,582.00</b>	<b>114,634,146.00</b>	<b>67,834,919.00</b>	<b>182,469,065.00</b>	<b>5.1%</b>

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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	26,715.00	371,182.00	397,897.00	0.00	377,236.00	377,236.00	-5.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			26,715.00	371,182.00	397,897.00	0.00	377,236.00	377,236.00	-5.2%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00	-100.0%
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	870,000.00	870,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,174.00	58,453.00	64,627.00	0.00	68,531.00	68,531.00	6.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,506,174.00	928,453.00	2,434,627.00	0.00	68,531.00	68,531.00	-97.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	424,478.00	424,478.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	424,478.00	424,478.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(13,358,058.00)	13,358,058.00	0.00	(14,139,497.00)	14,139,497.00	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(13,358,058.00)	13,358,058.00	0.00	(14,139,497.00)	14,139,497.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(14,837,517.00)	13,225,265.00	(1,612,252.00)	(14,139,497.00)	14,448,202.00	308,705.00	-119.1%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
5640	Medi-Cal Billing Option	480,840.00	0.00
6300	Lottery: Instructional Materials	1,095,820.00	25,000.00
6500	Special Education	146,348.00	168,597.00
6512	Special Ed: Mental Health Services	1,202,737.00	1,449,077.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	2,052,309.00	2,516,847.00
Total, Restricted Balance		<u>4,978,054.00</u>	<u>4,159,521.00</u>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	2,973,371.00	3,021,507.00	1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	737,291.00	752,076.00	2.0%
4) Other Local Revenue		8600-8799	422,061.00	383,432.00	-9.2%
5) TOTAL, REVENUES			4,132,723.00	4,157,015.00	0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,845,395.00	1,841,050.00	-0.2%
2) Classified Salaries		2000-2999	242,694.00	271,627.00	11.9%
3) Employee Benefits		3000-3999	525,777.00	509,665.00	-3.1%
4) Books and Supplies		4000-4999	310,743.00	247,759.00	-20.3%
5) Services and Other Operating Expenditures		5000-5999	832,259.00	849,186.00	2.0%
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			3,756,868.00	3,719,287.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			375,855.00	437,728.00	16.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	363,282.00	0.00	-100.0%
b) Transfers Out		7600-7629	728,290.00	377,236.00	-48.2%
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			(365,008.00)	(377,236.00)	3.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,847.00	60,492.00	457.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190,961.00	1,201,808.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190,961.00	1,201,808.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,961.00	1,201,808.00	0.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,551.00	25,551.00	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	1,176,257.00	1,236,749.00	5.1%
CPHS	0000	9780		119,234.00	
CPHS Donations	0000	9780		2,746.00	
WCA	0000	9780		1,070,934.00	
WCA Donations	0000	9780		19,434.00	
CPHS Lottery	1100	9780		12,926.00	
WCA Lottery	1100	9780		11,475.00	
HAAAT/CPHS	0000	9780	97,399.00		
HAAAT/CPHS Donations	0000	9780	2,746.00		
WCA	0000	9780	1,032,277.00		
WCA Donations	0000	9780	19,434.00		
HAAAT/CPHS Lottery	1100	9780	12,926.00		
WCA Lottery	1100	9780	11,475.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	199,220.00		
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	127,328.00		
4) Due from Grantor Government		9290	875,260.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,201,808.00		
<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)			1,201,808.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	594,445.00	411,690.00	-30.7%
Charter Schools General Purpose Entitlement - State Aid		8015	1,921,787.00	2,161,371.00	12.5%
State Aid - Prior Years		8019	(36,643.00)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	455,993.00	448,446.00	-1.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	37,789.00	0.00	-100.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,973,371.00</b>	<b>3,021,507.00</b>	<b>1.6%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</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 STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,864.00	12,775.00	86.1%
Lottery - Unrestricted and Instructional Materials		8560	91,625.00	81,425.00	-11.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	273,600.00	273,303.00	-0.1%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	365,202.00	384,573.00	5.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>737,291.00</b>	<b>752,076.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	1,400.00	133.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	81,689.00	40,000.00	-51.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	339,772.00	342,032.00	0.7%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>422,061.00</b>	<b>383,432.00</b>	<b>-9.2%</b>
<b>TOTAL, REVENUES</b>			<b>4,132,723.00</b>	<b>4,157,015.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,596,459.00	1,484,531.00	-7.0%
Certificated Pupil Support Salaries		1200	13,170.00	13,614.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	235,766.00	342,905.00	45.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,845,395.00</b>	<b>1,841,050.00</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	450.00	500.00	11.1%
Classified Support Salaries		2200	28,882.00	36,963.00	28.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	148,544.00	161,524.00	8.7%
Other Classified Salaries		2900	64,818.00	72,640.00	12.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>242,694.00</b>	<b>271,627.00</b>	<b>11.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	153,334.00	153,392.00	0.0%
PERS		3201-3202	36,484.00	43,152.00	18.3%
OASDI/Medicare/Alternative		3301-3302	40,594.00	43,802.00	7.9%
Health and Welfare Benefits		3401-3402	221,897.00	217,849.00	-1.8%
Unemployment Insurance		3501-3502	22,825.00	1,056.00	-95.4%
Workers' Compensation		3601-3602	39,234.00	40,142.00	2.3%
OPEB, Allocated		3701-3702	3,886.00	4,585.00	18.0%
OPEB, Active Employees		3751-3752	7,523.00	5,687.00	-24.4%
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>525,777.00</b>	<b>509,665.00</b>	<b>-3.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	25,559.00	22,049.00	-13.7%
Books and Other Reference Materials		4200	400.00	300.00	-25.0%
Materials and Supplies		4300	151,654.00	125,901.00	-17.0%
Noncapitalized Equipment		4400	133,130.00	99,509.00	-25.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>310,743.00</b>	<b>247,759.00</b>	<b>-20.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,996.00	6,300.00	-30.0%
Dues and Memberships		5300	5,118.00	5,118.00	0.0%
Insurance		5400-5450	9,960.00	9,960.00	0.0%
Operations and Housekeeping Services		5500	72,477.00	81,000.00	11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	449,010.00	484,789.00	8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	128,158.00	151,975.00	18.6%
Professional/Consulting Services and Operating Expenditures		5800	149,927.00	101,212.00	-32.5%
Communications		5900	8,613.00	8,832.00	2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>832,259.00</b>	<b>849,186.00</b>	<b>2.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,756,868.00	3,719,287.00	-1.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	363,282.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			363,282.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	728,290.00	377,236.00	-48.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			728,290.00	377,236.00	-48.2%
<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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(365,008.00)	(377,236.00)	3.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	500,000.00	500,000.00	0.0%
4) Other Local Revenue		8600-8799	199,878.00	200,000.00	0.1%
5) TOTAL, REVENUES			699,878.00	700,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	304,280.00	305,585.00	0.4%
2) Classified Salaries		2000-2999	107,270.00	104,554.00	-2.5%
3) Employee Benefits		3000-3999	88,537.00	93,414.00	5.5%
4) Books and Supplies		4000-4999	60,841.00	57,000.00	-6.3%
5) Services and Other Operating Expenditures		5000-5999	45,475.00	48,054.00	5.7%
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	33,959.00	2,932.00	-91.4%
9) TOTAL, EXPENDITURES			640,362.00	611,539.00	-4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			59,516.00	88,461.00	48.6%
<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>			59,516.00	88,461.00	48.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	719,303.00	778,819.00	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			719,303.00	778,819.00	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,303.00	778,819.00	8.3%
2) Ending Balance, June 30 (E + F1e)			778,819.00	867,280.00	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	767,644.00	858,402.00	11.8%
d) Assigned					
Other Assignments		9780	11,175.00	8,878.00	-20.6%
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	778,819.00		
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			778,819.00		
<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)			778,819.00		

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>			0.00	0.00	0.0%
<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	500,000.00	500,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			500,000.00	500,000.00	0.0%

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	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	197,600.00	200,000.00	1.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	278.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>199,878.00</b>	<b>200,000.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>699,878.00</b>	<b>700,000.00</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	156,000.00	153,000.00	-1.9%
Certificated Pupil Support Salaries		1200	4,500.00	5,000.00	11.1%
Certificated Supervisors' and Administrators' Salaries		1300	143,780.00	147,585.00	2.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>304,280.00</b>	<b>305,585.00</b>	<b>0.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	8,068.00	8,653.00	7.3%
Classified Support Salaries		2200	882.00	1,000.00	13.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,036.00	75,592.00	-5.6%
Other Classified Salaries		2900	18,284.00	19,309.00	5.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>107,270.00</b>	<b>104,554.00</b>	<b>-2.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	18,262.00	25,212.00	38.1%
PERS		3201-3202	18,425.00	19,254.00	4.5%
OASDI/Medicare/Alternative		3301-3302	12,565.00	12,431.00	-1.1%
Health and Welfare Benefits		3401-3402	24,083.00	25,031.00	3.9%
Unemployment Insurance		3501-3502	4,368.00	207.00	-95.3%
Workers' Compensation		3601-3602	7,506.00	7,793.00	3.8%
OPEB, Allocated		3701-3702	703.00	890.00	26.6%
OPEB, Active Employees		3751-3752	991.00	920.00	-7.2%
PERS Reduction		3801-3802	1,634.00	1,676.00	2.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>88,537.00</b>	<b>93,414.00</b>	<b>5.5%</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	52,009.00	52,000.00	0.0%
Noncapitalized Equipment		4400	8,832.00	5,000.00	-43.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>60,841.00</b>	<b>57,000.00</b>	<b>-6.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	416.00	0.00	-100.0%
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	4,735.00	4,404.00	-7.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,500.00	20.0%
Professional/Consulting Services and Operating Expenditures		5800	39,049.00	42,100.00	7.8%
Communications		5900	25.00	50.00	100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>45,475.00</b>	<b>48,054.00</b>	<b>5.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	33,959.00	2,932.00	-91.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			33,959.00	2,932.00	-91.4%
<b>TOTAL, EXPENDITURES</b>			640,362.00	611,539.00	-4.5%

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%
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	168,961.00	170,000.00	0.6%
3) Other State Revenue		8300-8599	1,339,652.00	1,364,628.00	1.9%
4) Other Local Revenue		8600-8799	56,700.00	0.00	-100.0%
5) TOTAL, REVENUES			1,565,313.00	1,534,628.00	-2.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	490,656.00	468,655.00	-4.5%
2) Classified Salaries		2000-2999	424,840.00	494,063.00	16.3%
3) Employee Benefits		3000-3999	260,661.00	268,366.00	3.0%
4) Books and Supplies		4000-4999	50,035.00	30,972.00	-38.1%
5) Services and Other Operating Expenditures		5000-5999	210,728.00	200,304.00	-4.9%
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	76,027.00	79,327.00	4.3%
9) TOTAL, EXPENDITURES			1,512,947.00	1,541,687.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			52,366.00	(7,059.00)	-113.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,366.00	(7,059.00)	-113.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,332.00	80,698.00	184.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,332.00	80,698.00	184.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,332.00	80,698.00	184.8%
2) Ending Balance, June 30 (E + F1e)			80,698.00	73,639.00	-8.7%
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			80,698.00	73,639.00	-8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	80,698.00		
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			80,698.00		
<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)			80,698.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	168,961.00	170,000.00	0.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>168,961.00</b>	<b>170,000.00</b>	<b>0.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	11,011.00	12,000.00	9.0%
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	1,321,141.00	1,345,128.00	1.8%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,339,652.00</b>	<b>1,364,628.00</b>	<b>1.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	56,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	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>56,700.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,565,313.00</b>	<b>1,534,628.00</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	422,001.00	361,138.00	-14.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,655.00	107,517.00	56.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>490,656.00</b>	<b>468,655.00</b>	<b>-4.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	332,737.00	386,995.00	16.3%
Classified Support Salaries		2200	1,474.00	14,036.00	852.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	90,629.00	93,032.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>424,840.00</b>	<b>494,063.00</b>	<b>16.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	33,718.00	34,052.00	1.0%
PERS		3201-3202	63,728.00	71,262.00	11.8%
OASDI/Medicare/Alternative		3301-3302	40,046.00	41,051.00	2.5%
Health and Welfare Benefits		3401-3402	80,937.00	88,563.00	9.4%
Unemployment Insurance		3501-3502	9,927.00	480.00	-95.2%
Workers' Compensation		3601-3602	17,394.00	18,291.00	5.2%
OPEB, Allocated		3701-3702	1,656.00	2,087.00	26.0%
OPEB, Active Employees		3751-3752	6,086.00	5,573.00	-8.4%
PERS Reduction		3801-3802	7,169.00	7,007.00	-2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>260,661.00</b>	<b>268,366.00</b>	<b>3.0%</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	47,812.00	30,972.00	-35.2%
Noncapitalized Equipment		4400	2,223.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>50,035.00</b>	<b>30,972.00</b>	<b>-38.1%</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	8,367.00	4,500.00	-46.2%
Dues and Memberships		5300	345.00	220.00	-36.2%
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	38.00	1,000.00	2531.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	184,004.00	183,750.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	9,569.00	5,834.00	-39.0%
Communications		5900	8,405.00	5,000.00	-40.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>210,728.00</b>	<b>200,304.00</b>	<b>-4.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	76,027.00	79,327.00	4.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>76,027.00</b>	<b>79,327.00</b>	<b>4.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,512,947.00</b>	<b>1,541,687.00</b>	<b>1.9%</b>

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





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,360,518.00	9,547,728.00	2.0%
3) Other State Revenue		8300-8599	725,226.00	739,730.00	2.0%
4) Other Local Revenue		8600-8799	1,057,699.00	1,071,428.00	1.3%
5) TOTAL, REVENUES			11,143,443.00	11,358,886.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,548,200.00	3,936,801.00	11.0%
3) Employee Benefits		3000-3999	1,468,290.00	1,579,838.00	7.6%
4) Books and Supplies		4000-4999	4,311,706.00	4,734,145.00	9.8%
5) Services and Other Operating Expenditures		5000-5999	621,879.00	420,782.00	-32.3%
6) Capital Outlay		6000-6999	881,751.00	55,000.00	-93.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	368,066.00	365,866.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	412,028.00	540,729.00	31.2%
9) TOTAL, EXPENDITURES			11,611,920.00	11,633,161.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(468,477.00)	(274,275.00)	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(468,477.00)	(274,275.00)	-41.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,197,421.00	4,728,944.00	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,197,421.00	4,728,944.00	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,197,421.00	4,728,944.00	-9.0%
2) Ending Balance, June 30 (E + F1e)			4,728,944.00	4,454,669.00	-5.8%
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			4,728,944.00	4,454,669.00	-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	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	110,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,618,944.00		
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	1,200,000.00		
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			4,928,944.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	200,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			200,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			4,728,944.00		

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	9,360,518.00	9,547,728.00	2.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,360,518.00</b>	<b>9,547,728.00</b>	<b>2.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	725,226.00	739,730.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>725,226.00</b>	<b>739,730.00</b>	<b>2.0%</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	1,050,441.00	1,065,622.00	1.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,258.00	5,806.00	-20.0%
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	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,057,699.00</b>	<b>1,071,428.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>11,143,443.00</b>	<b>11,358,886.00</b>	<b>1.9%</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	2,498,000.00	2,743,682.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	509,100.00	611,340.00	20.1%
Clerical, Technical and Office Salaries		2400	416,900.00	451,407.00	8.3%
Other Classified Salaries		2900	124,200.00	130,372.00	5.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,548,200.00	3,936,801.00	11.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	539,400.00	625,319.00	15.9%
OASDI/Medicare/Alternative		3301-3302	248,990.00	282,935.00	13.6%
Health and Welfare Benefits		3401-3402	484,100.00	502,807.00	3.9%
Unemployment Insurance		3501-3502	39,939.00	1,969.00	-95.1%
Workers' Compensation		3601-3602	67,300.00	74,798.00	11.1%
OPEB, Allocated		3701-3702	7,609.00	8,543.00	12.3%
OPEB, Active Employees		3751-3752	37,891.00	32,552.00	-14.1%
PERS Reduction		3801-3802	43,061.00	50,915.00	18.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,468,290.00	1,579,838.00	7.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	347,517.00	382,268.00	10.0%
Noncapitalized Equipment		4400	87,319.00	87,319.00	0.0%
Food		4700	3,876,870.00	4,264,558.00	10.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,311,706.00	4,734,145.00	9.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,222.00	23,066.00	20.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	260,476.00	272,051.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	466,595.00	260,294.00	-44.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(166,874.00)	(165,700.00)	-0.7%
Professional/Consulting Services and Operating Expenditures		5800	18,760.00	18,948.00	1.0%
Communications		5900	23,700.00	12,123.00	-48.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			621,879.00	420,782.00	-32.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	543,966.00	55,000.00	-89.9%
Equipment		6400	337,785.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			881,751.00	55,000.00	-93.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	168,066.00	160,866.00	-4.3%
Other Debt Service - Principal		7439	200,000.00	205,000.00	2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			368,066.00	365,866.00	-0.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	412,028.00	540,729.00	31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			412,028.00	540,729.00	31.2%
TOTAL, EXPENDITURES			11,611,920.00	11,633,161.00	0.2%

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</b> (a - b + c - d + e)					
			0.00	0.00	0.0%





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	710,000.00	710,000.00	0.0%
4) Other Local Revenue		8600-8799	3,260.00	3,000.00	-8.0%
5) TOTAL, REVENUES			713,260.00	713,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	206,677.00	115,000.00	-44.4%
5) Services and Other Operating Expenditures		5000-5999	1,135,795.00	1,474,161.00	29.8%
6) Capital Outlay		6000-6999	58,509.00	65,000.00	11.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,400,981.00	1,654,161.00	18.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(687,721.00)	(941,161.00)	36.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	870,000.00	0.00	-100.0%
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			870,000.00	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>			182,279.00	(941,161.00)	-616.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,628,882.00	1,811,161.00	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,628,882.00	1,811,161.00	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,628,882.00	1,811,161.00	11.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,811,161.00	870,000.00	-52.0%
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	1,931,161.00		
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			1,931,161.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	120,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			120,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			1,811,161.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	710,000.00	710,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			710,000.00	710,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,260.00	3,000.00	-8.0%
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>			3,260.00	3,000.00	-8.0%
<b>TOTAL, REVENUES</b>			713,260.00	713,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	206,677.00	115,000.00	-44.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			206,677.00	115,000.00	-44.4%

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	969,849.00	1,234,161.00	27.3%
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	165,946.00	240,000.00	44.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,135,795.00</b>	<b>1,474,161.00</b>	<b>29.8%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,598.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	32,911.00	65,000.00	97.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>58,509.00</b>	<b>65,000.00</b>	<b>11.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,400,981.00</b>	<b>1,654,161.00</b>	<b>18.1%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	870,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			870,000.00	0.00	-100.0%
<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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			870,000.00	0.00	-100.0%





Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	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>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	0.00	-100.0%
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			1,500,000.00	0.00	-100.0%

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

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>			1,500,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,500,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,500,000.00	1,500,000.00	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					
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	1,500,000.00	1,500,000.00	0.0%
OPEB Reserve	0000	9780	1,500,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,500,000.00		
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			1,500,000.00		
<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)			1,500,000.00		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	0.00	-100.0%
<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) 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 Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,390.00	35,000.00	-54.2%
5) TOTAL, REVENUES			76,390.00	35,000.00	-54.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,001.00	0.00	-100.0%
3) Employee Benefits		3000-3999	161.00	0.00	-100.0%
4) Books and Supplies		4000-4999	233,188.00	325,000.00	39.4%
5) Services and Other Operating Expenditures		5000-5999	65,211.00	123,000.00	88.6%
6) Capital Outlay		6000-6999	7,760,245.00	12,218,923.00	57.5%
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			8,059,806.00	12,666,923.00	57.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,983,416.00)	(12,631,923.00)	58.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,551,570.00	0.00	-100.0%
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			12,551,570.00	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>			4,568,154.00	(12,631,923.00)	-376.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,028,150.00	28,596,304.00	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,028,150.00	28,596,304.00	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,028,150.00	28,596,304.00	19.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,596,304.00	15,964,381.00	-44.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,254,495.00		
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	13,350.00		
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			29,267,845.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	671,541.00		
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			671,541.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			28,596,304.00		

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>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	72,388.00	35,000.00	-51.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	4,002.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			76,390.00	35,000.00	-54.2%
<b>TOTAL, REVENUES</b>			76,390.00	35,000.00	-54.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	927.00	0.00	-100.0%
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	74.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,001.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	53.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.00	0.00	-100.0%
Workers' Compensation		3601-3602	19.00	0.00	-100.0%
OPEB, Allocated		3701-3702	2.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			161.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	28,402.00	125,000.00	340.1%
Noncapitalized Equipment		4400	204,786.00	200,000.00	-2.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			233,188.00	325,000.00	39.4%
<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	34,927.00	26,600.00	-23.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	200.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,281.00	700.00	-69.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	27,895.00	95,500.00	242.4%
Communications		5900	108.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			65,211.00	123,000.00	88.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	83,854.00	125,455.00	49.6%
Land Improvements		6170	1,616,394.00	100,000.00	-93.8%
Buildings and Improvements of Buildings		6200	6,031,191.00	11,977,468.00	98.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	28,006.00	16,000.00	-42.9%
Equipment Replacement		6500	800.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			7,760,245.00	12,218,923.00	57.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			8,059,806.00	12,666,923.00	57.2%

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	12,551,570.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,551,570.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			12,551,570.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	576,148.00	260,005.00	-54.9%
5) TOTAL, REVENUES			576,148.00	260,005.00	-54.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	902.00	3,615.00	300.8%
5) Services and Other Operating Expenditures		5000-5999	69,578.00	7,350.00	-89.4%
6) Capital Outlay		6000-6999	289,266.00	2,500.00	-99.1%
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			359,746.00	13,465.00	-96.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			216,402.00	246,540.00	13.9%
<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>			216,402.00	246,540.00	13.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,005,744.00	3,222,146.00	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,005,744.00	3,222,146.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,005,744.00	3,222,146.00	7.2%
2) Ending Balance, June 30 (E + F1e)			3,222,146.00	3,468,686.00	7.7%
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			3,222,146.00	3,468,686.00	7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,028,755.00		
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	204,735.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,233,490.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	11,344.00		
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			11,344.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			3,222,146.00		

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		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	37,000.00	37,000.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	8,500.00	8,005.00	-5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	181,783.00	215,000.00	18.3%
Other Local Revenue All Other Local Revenue					
		8699	348,865.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			576,148.00	260,005.00	-54.9%
<b>TOTAL, REVENUES</b>			576,148.00	260,005.00	-54.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	902.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	3,615.00	New
TOTAL, BOOKS AND SUPPLIES			902.00	3,615.00	300.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	175.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	69,223.00	7,350.00	-89.4%
Communications		5900	180.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>69,578.00</b>	<b>7,350.00</b>	<b>-89.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	199,261.00	0.00	-100.0%
Land Improvements		6170	25,610.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	64,270.00	2,500.00	-96.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	125.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>289,266.00</b>	<b>2,500.00</b>	<b>-99.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>359,746.00</b>	<b>13,465.00</b>	<b>-96.3%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	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	12,534,951.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,783.00	0.00	-100.0%
5) TOTAL, REVENUES			12,547,734.00	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	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>			12,547,734.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,551,570.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,551,570.00)	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>			(3,836.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836.00	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			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		

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	12,534,951.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			12,534,951.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,783.00	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>			12,783.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			12,547,734.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	12,551,570.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			12,551,570.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,551,570.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130.00	130.00	0.0%
5) TOTAL, REVENUES			130.00	130.00	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	1,343,750.00	1,343,750.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,343,750.00	1,343,750.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,343,620.00)	(1,343,620.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,453.00	68,531.00	17.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,285,297.00	1,275,219.00	-0.8%
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			1,343,750.00	1,343,750.00	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>			130.00	130.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,151.00	33,281.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,151.00	33,281.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,151.00	33,281.00	0.4%
2) Ending Balance, June 30 (E + F1e)			33,281.00	33,411.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,233.00	25,333.00	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,048.00	8,078.00	0.4%
JWiens PTA - Shade Structure	0000	9780		8,078.00	
JWiens PTA - Shade Structure	0000	9780	8,048.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(580,141.00)		
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	613,422.00		
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			33,281.00		
<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)			33,281.00		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	130.00	130.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130.00	130.00	0.0%
TOTAL, REVENUES			130.00	130.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	1,343,750.00	1,343,750.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,343,750.00	1,343,750.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,343,750.00	1,343,750.00	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>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	58,453.00	68,531.00	17.2%
(a) TOTAL, INTERFUND TRANSFERS IN			58,453.00	68,531.00	17.2%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/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	1,285,297.00	1,275,219.00	-0.8%
(c) TOTAL, SOURCES			1,285,297.00	1,275,219.00	-0.8%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,343,750.00	1,343,750.00	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	3,910,578.00	2,979,539.00	-23.8%
5) TOTAL, REVENUES			3,910,578.00	2,979,539.00	-23.8%
<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	9,444.00	5,000.00	-47.1%
5) Services and Other Operating Expenses		5000-5999	4,467,001.00	2,357,164.00	-47.2%
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			4,476,445.00	2,362,164.00	-47.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(565,867.00)	617,375.00	-209.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	129,336.00	0.00	-100.0%
b) Transfers Out		7600-7629	156,051.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,715.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(592,582.00)	617,375.00	-204.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,987,381.00	4,394,799.00	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,987,381.00	4,394,799.00	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,987,381.00	4,394,799.00	-11.9%
2) Ending Net Position, June 30 (E + F1e)			4,394,799.00	5,012,174.00	14.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,394,799.00	5,012,174.00	14.0%



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,056,480.00		
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			10,056,480.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	5,661,682.00		
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			5,661,682.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			4,394,798.00		

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	48,576.00	35,850.00	-26.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,861,222.00	2,943,689.00	-23.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	780.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,910,578.00</b>	<b>2,979,539.00</b>	<b>-23.8%</b>
<b>TOTAL, REVENUES</b>			<b>3,910,578.00</b>	<b>2,979,539.00</b>	<b>-23.8%</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	9,444.00	5,000.00	-47.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			9,444.00	5,000.00	-47.1%

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	77,684.00	72,000.00	-7.3%
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	4,389,317.00	2,285,164.00	-47.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>4,467,001.00</b>	<b>2,357,164.00</b>	<b>-47.2%</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>4,476,445.00</b>	<b>2,362,164.00</b>	<b>-47.2%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	129,336.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			129,336.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	156,051.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			156,051.00	0.00	-100.0%
<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)			(26,715.00)	0.00	-100.0%

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			13,243.30	12,690.83	12,624.85	12,690.83
a. Kindergarten	1,343.86	1,336.87				
b. Grades One through Three	4,418.63	4,395.66				
c. Grades Four through Six	4,231.28	4,209.28				
d. Grades Seven and Eight	2,664.32	2,650.47				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.68	1.67				
g. Community Day School						
2. Special Education						
a. Special Day Class	626.60	623.34	608.72	629.08	625.81	629.08
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	11.31	11.25	11.25	11.91	11.85	11.91
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,297.68	13,228.54	13,863.27	13,331.82	13,262.51	13,331.82
<b>HIGH SCHOOL</b>						
4. General Education			5,961.93	6,102.32	6,070.59	6,102.32
a. Grades Nine through Twelve	5,609.06	5,579.90				
b. Continuation Education	466.39	463.97				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	11.56	11.50				
e. Community Day School						
5. Special Education						
a. Special Day Class	390.01	387.98	393.98	390.95	388.91	390.95
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	20.30	20.19	20.19	19.84	19.74	19.84
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,497.32	6,463.54	6,376.10	6,513.11	6,479.24	6,513.11
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	5.13	5.13	5.13	5.13	5.13	5.13
b. High School	51.12	51.12	51.12	51.12	51.12	51.12
8. Special Education						
a. Special Day Class - Elementary	1.87	1.87	1.87	1.87	1.87	1.87
b. Special Day Class - High School	4.84	4.84	4.84	4.84	4.84	4.84
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School	0.88	0.88	0.88	0.88	0.88	0.88
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	63.84	63.84	63.84	63.84	63.84	63.84
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	19,858.84	19,755.92	20,303.21	19,908.77	19,805.59	19,908.77
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	19,858.84	19,755.92	20,303.21	19,908.77	19,805.59	19,908.77
<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	536.35	528.37	536.35	532.95	524.59	532.95
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	536.35	528.37	536.35	532.95	524.59	532.95
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.



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	80,674,333.00	301	608,280.00	303	80,066,053.00	305	625,478.00		307	79,440,575.00	309
2000 - Classified Salaries	33,984,584.00	311	5,260,447.00	313	28,724,137.00	315	3,967,142.00		317	24,756,995.00	319
3000 - Employee Benefits (Excluding 3800)	36,471,915.00	321	2,034,714.00	323	34,437,201.00	325	1,625,219.00		327	32,811,982.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,608,414.00	331	1,782,553.00	333	7,825,861.00	335	2,761,000.00		337	5,064,861.00	339
5000 - Services. . . & 7300 - Indirect Costs	16,676,426.00	341	337,016.00	343	16,339,410.00	345	2,704,448.00		347	13,634,962.00	349
TOTAL					167,392,662.00	365			TOTAL	155,709,375.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			60.47%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.47%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	155,709,375.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00



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	6,501.80	6,713.80
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,713.80	6,819.80
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,713.80	6,819.80
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	143.40	145.64
c. Revenue Limit ADA	0033	20,303.21	19,908.77
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	139,223,171.61	138,673,342.91
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	139,223,171.61	138,673,342.91
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	108,215,386.83	112,329,567.96
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,251,504.00	47,678.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	268,021.00	318,700.00
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)	- - -	983,483.00	(271,022.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	109,198,869.83	112,058,545.96

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	17,860,207.00	17,859,718.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	7,335,339.00	1,613,821.00
28. Less: Charter Schools In-lieu Taxes	0595	455,993.00	448,446.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	24,739,553.00	19,025,093.00
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	84,459,316.83	93,033,452.96
b. Less: Education Protection Account (Object 8012)	0736	21,842,685.00	14,917,909.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	62,616,631.83	78,115,543.96
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	331,414.00	350,830.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(331,414.00)	(350,830.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	62,285,217.83	77,764,713.96
43. Less: Revenue Limit State Apportionment Receipts	---	45,345,696.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	16,939,521.83	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	360,721.00	360,721.00
46. California High School Exit Exam	9002	613,195.00	613,195.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,102.00	259,102.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	181,002.00	181,002.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(172,225.00)	0.00	(622,988.00)				
Other Sources/Uses Detail					377,236.00	68,531.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	151,975.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	377,236.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,500.00	0.00	2,932.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	183,750.00	0.00	79,327.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(165,700.00)	540,729.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					68,531.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>337,925.00</b>	<b>(337,925.00)</b>	<b>622,988.00</b>	<b>(622,988.00)</b>	<b>445,767.00</b>	<b>445,767.00</b>		

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)	20,754.36	20,717.90	0.2%	Met
Second Prior Year (2011-12)	20,744.27	20,621.32	0.6%	Met
First Prior Year (2012-13)	20,572.18	20,303.21	1.3%	Not Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	19,908.77			

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

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

- 1a. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**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)	21,510	21,812	N/A	Met
Second Prior Year (2011-12)	21,951	21,461	2.2%	Not Met
First Prior Year (2012-13)	21,233	21,130	0.5%	Met
Budget Year (2013-14)	21,130			

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

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

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

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

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

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



**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	20,639	21,812	94.6%
Second Prior Year (2011-12)	20,343	21,461	94.8%
First Prior Year (2012-13)	19,795	21,130	93.7%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

**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)	19,845	21,130	93.9%	Met
1st Subsequent Year (2014-15)	19,845	21,078	94.2%	Met
2nd Subsequent Year (2015-16)	19,845	21,078	94.2%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,713.80	6,819.80	6,942.80	7,095.80
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)	5,218.50	5,524.24	5,623.88	5,747.81
d. Prior Year Funded BRL per ADA		5,218.50	5,524.24	5,623.88
e. Difference (Step 1c minus Step 1d)		305.74	99.64	123.93
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	1.80%	2.20%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	20,303.21	19,908.77	19,908.75	19,908.75
b. Prior Year Revenue Limit (Funded) ADA		20,303.21	19,908.77	19,908.75
c. Difference (Step 2a minus Step 2b)		(394.44)	(0.02)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.94%	0.00%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>				
		3.92%	1.80%	2.20%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>2.92% to 4.92%</b>	<b>.80% to 2.80%</b>	<b>1.20% to 3.20%</b>

**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)	25,195,546.00	19,473,539.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)
<b>Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):</b>	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)	109,323,448.00	112,156,162.00	114,832,642.00	117,429,702.00
District's Projected Change in Revenue Limit:		2.59%	2.39%	2.26%
<b>Revenue Limit Standard:</b>		<b>2.92% to 4.92%</b>	<b>.80% to 2.80%</b>	<b>1.20% to 3.20%</b>
<b>Status:</b>		Not Met	Met	Met

**4C. Comparison of District Revenue Limit to the Standard**

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

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

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

Change related to accounting for COLA in budget year that was not funded in prior year, in addition to a reduction to the deficit factor. Reserves are set aside in the event the deficit factor is not adjusted.

**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)	92,192,213.43	105,746,020.06	87.2%
Second Prior Year (2011-12)	96,197,914.68	108,874,682.42	88.4%
First Prior Year (2012-13)	97,140,121.00	109,799,245.00	88.5%
	Historical Average Ratio:		88.0%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.0% to 91.0%</b>	<b>85.0% to 91.0%</b>	<b>85.0% to 91.0%</b>

**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)	102,992,900.00	114,634,146.00	89.8%	Met
1st Subsequent Year (2014-15)	103,962,763.00	115,294,844.00	90.2%	Met
2nd Subsequent Year (2015-16)	109,397,937.00	120,337,086.00	90.9%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	3.92%	1.80%	2.20%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.08% to 13.92%</b>	<b>-8.20% to 11.80%</b>	<b>-7.80% to 12.20%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.08% to 8.92%	-3.20% to 6.80%	-2.80% to 7.20%

**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)	16,284,947.00		
Budget Year (2013-14)	15,599,441.00	-4.21%	Yes
1st Subsequent Year (2014-15)	13,987,797.00	-10.33%	Yes
2nd Subsequent Year (2015-16)	13,922,560.00	-0.47%	No

**Explanation:**  
(required if Yes)

Prior year carry over included in 2012-13 budget amounts. Projected unspent balances from 2012-13 not budgeted as carry over in 2013-14 until fiscal year closes.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2012-13)	22,613,937.00		
Budget Year (2013-14)	22,696,184.00	0.36%	No
1st Subsequent Year (2014-15)	22,639,087.00	-0.25%	No
2nd Subsequent Year (2015-16)	22,639,087.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2012-13)	26,521,694.00		
Budget Year (2013-14)	25,049,726.00	-5.55%	Yes
1st Subsequent Year (2014-15)	25,094,748.00	0.18%	No
2nd Subsequent Year (2015-16)	25,094,748.00	0.00%	No

**Explanation:**  
(required if Yes)

Canceled contract with accelerated continuation program provider effective June 30, 2013. Company reimbursed the district for program staff salaries that were recorded as local revenue.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2012-13)	8,588,760.00		
Budget Year (2013-14)	9,608,414.00	11.87%	Yes
1st Subsequent Year (2014-15)	8,242,495.00	-14.22%	Yes
2nd Subsequent Year (2015-16)	8,242,495.00	0.00%	No

**Explanation:**  
(required if Yes)

Increased books/supplies expenses in 2013-14 in anticipation of added costs for math text book adoption and implementation costs for common core.

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

First Prior Year (2012-13)	18,396,175.00		
Budget Year (2013-14)	17,299,414.00	-5.96%	Yes
1st Subsequent Year (2014-15)	17,655,645.00	2.06%	No
2nd Subsequent Year (2015-16)	17,332,202.00	-1.83%	No

**Explanation:**  
(required if Yes)

Canceled contract with accelerated continuation program provider effective June 30, 2013. District made contract payments to the company for services provided. In addition,

**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)	65,420,578.00		
Budget Year (2013-14)	63,345,351.00	-3.17%	Met
1st Subsequent Year (2014-15)	61,721,632.00	-2.56%	Met
2nd Subsequent Year (2015-16)	61,656,395.00	-0.11%	Met

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

First Prior Year (2012-13)	26,984,935.00		
Budget Year (2013-14)	26,907,828.00	-0.29%	Met
1st Subsequent Year (2014-15)	25,898,140.00	-3.75%	Met
2nd Subsequent Year (2015-16)	25,574,697.00	-1.25%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	182,537,596.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	182,537,596.00	1,825,375.96	3,710,000.00	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)	0.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	8,550,154.27		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		0.00	8,810,000.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		8,800,000.00	0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	8,550,154.27	8,800,000.00	8,810,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	170,969,254.78	175,990,284.15	176,085,209.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	170,969,254.78	175,990,284.15	176,085,209.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

<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)	11,957,114.88	106,976,020.06	N/A	Met
Second Prior Year (2011-12)	3,443,197.16	109,093,836.72	N/A	Met
First Prior Year (2012-13)	(1,389,251.00)	111,305,419.00	1.2%	Met
Budget Year (2013-14) (Information only)	(5,970,060.00)	114,634,146.00		

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

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

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

Explanation:  
(required if NOT met)



**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2010-11)	13,376,504.00	15,728,020.04	N/A	Met
Second Prior Year (2011-12)	25,739,600.00	27,685,134.92	N/A	Met
First Prior Year (2012-13)	31,132,054.00	31,128,332.00	0.0%	Met
Budget Year (2013-14) (Information only)	29,739,081.00			

<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):	19,845	19,845	19,845
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	182,537,596.00	181,896,126.00	187,168,130.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	182,537,596.00	181,896,126.00	187,168,130.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,476,127.88	5,456,883.78	5,615,043.90
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,476,127.88</b>	<b>5,456,883.78</b>	<b>5,615,043.90</b>

**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)	9,150,000.00	9,150,000.00	9,300,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	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		
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)	9,150,000.00	9,150,000.00	9,300,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.01%	5.03%	4.97%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,476,127.88</b>	<b>5,456,883.78</b>	<b>5,615,043.90</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2012-13)	(13,358,058.00)			
Budget Year (2013-14)	(14,139,497.00)	781,439.00	5.8%	Met
1st Subsequent Year (2014-15)	(14,428,575.00)	289,078.00	2.0%	Met
2nd Subsequent Year (2015-16)	(14,608,766.00)	180,191.00	1.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2012-13)	397,897.00			
Budget Year (2013-14)	377,236.00	(20,661.00)	-5.2%	Met
1st Subsequent Year (2014-15)	383,085.00	5,849.00	1.6%	Met
2nd Subsequent Year (2015-16)	383,085.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2012-13)	2,434,627.00			
Budget Year (2013-14)	68,531.00	(2,366,096.00)	-97.2%	Not Met
1st Subsequent Year (2014-15)	68,531.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	(68,531.00)	-100.0%	Not Met

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

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

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

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

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

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

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

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

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

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

Transfers out in 2012-13 were for one-time \$1.5 million contribution to OPEB reserves (Fund 17 or 20) and to one-time contribution of \$870K to deferred maintenance (Fund 14) to fund projects that have been delayed due to state budget cuts. Transfers out for 2013-14 & 2014-15 are related to backfill of federal sequestration cuts to QSCB payments from IRS. QSCB is due to be paid in full by July 2015 when BAN is due. Transfers out to cover sequestration cut will not be necessary after 2014-15.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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	1-6 Yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	3,505,054
Certificates of Participation	19-23 Yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	50,440,000
General Obligation Bonds	10-25 Yrs	F51 - Objects 8571, 8711-8714, 8660	F51 - Objects 7433/7444	136,840,000
Supp Early Retirement Program	1-5 Yrs	F01 - Objects 8000-8699	F01 - Objects 3901/3902	5,446,021
State School Building Loans				
Compensated Absences				

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

QZAB (COPS)	7	F01 - Objects 8000-8699	F01 - Objects 7439	3,070,335
QSCB (BAN)	3	F40 - Objects 8660 & 8979	F40 - Object 7438	25,000,000
Lease Revenue Bond		F13 - 8000-8699	F13 - Objects 7438/7439	3,780,000

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	960,005	1,098,739	998,270
Certificates of Participation	3,604,192	3,274,174	3,292,190	3,307,167
General Obligation Bonds	10,132,154	8,961,371	9,866,846	9,883,543
Supp Early Retirement Program	2,915,896	2,572,652	1,427,328	656,109
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB (COPS)	275,665	275,665	275,665	275,665
QSCB (BAN)	1,343,750	1,343,750	1,343,750	671,875
Lease Revenue Bond	368,066	365,866	368,435	370,373
<b>Total Annual Payments:</b>	<b>19,599,728</b>	<b>17,892,217</b>	<b>17,572,484</b>	<b>16,064,534</b>
<b>Has total annual payment increased over prior year (2012-13)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	1,500,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	38,183,794.00
b. OPEB unfunded actuarial accrued liability (UAAL)	38,183,794.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2012

5. OPEB Contributions

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	4,175,805.00	4,175,805.00	4,175,805.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	693,687.00	693,687.00	703,687.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	693,687.00	693,687.00	693,687.00
d. Number of retirees receiving OPEB benefits	166	166	166

**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
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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:

Worker's compensation is self-insured up to \$1 million. Excess insurance coverage is purchased to cover any loss that exceeds \$1 million.
---

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

5,661,682.00
0.00

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Required contribution (funding) for self-insurance programs	2,319,500.00	2,319,500.00	2,319,500.00
b. Amount contributed (funded) for self-insurance programs	2,319,500.00	2,319,500.00	2,319,500.00

**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	933.0	945.0	945.0	975.0

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

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

No
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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.

Salaries, benefits, contract language related to work hours/collaboration
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Negotiations Settled

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

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

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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:

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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)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

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

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

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**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits	815,019		
	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,519,000	8,519,000	8,792,000
3. Percent of H&W cost paid by employer	74.5%	69.3%	64.4%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,277,680	1,360,127	1,378,776
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	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

**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.):

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	758.0	772.0	772.0	772.0

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

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

No

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

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

Salaries and benefits

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

394,000

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
4,675,530	3,411,500	34,711,500
57.0%	50.0%	50.0%
37.0%	-37.0%	0.0%

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
501,757	554,021	563,838
0.0%	0.0%	0.0%

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

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

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

**Classified (Non-management) - Other**

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

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**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	117.5	116.0	116.0	116.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

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

138,125

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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	877,000	640,000	640,000
3. Percent of H&W cost paid by employer	57.0%	50.0%	50.0%
4. Percent projected change in H&W cost over prior year	37.0%	-37.0%	0.0%

**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)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	223,597	240,966	244,599
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A5. Cost for the restoration of 5-6 works days for all employees that were previously cut through implementation of furloughs, exceeds the projected COLA increase for the 2013-14 budget year.

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**End of School District Budget Criteria and Standards Review**

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

Hemet Unified

Riverside 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

INTRAFD-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

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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July 1 Budget (Single Adoption)  
2013-14 Budget

Technical Review Checks

Hemet Unified

Riverside County

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

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- 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

### 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.





*Where individuals inquire, design & create...*

# **2013-14 Adopted Budget**

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**Business Services**

June 18, 2013

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This and other financial and budget documents of the Hemet Unified School District are available at:

<http://www.hemetusd.k12.ca.us/>

The Hemet Unified School District is located at:  
1791 W. Acacia Avenue, Hemet, CA 92545  
(951) 765-5100



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# Charter School Information



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## College Prep High School

2013-14 will be the College Prep High School's first year of operation. College Prep High School is a comprehensive high school focused on offering students early access to college course work, project based learning experiences and all UC/CSU "a-g" required classes. The school will offer small classroom sizes, daily academic support and access to Mt San Jacinto College professors on our campus. As HUSD's newest charter school, CPHS will allow students to work in an environment that simulates the college experience and fosters opportunities for creativity. More information can be found on the CPHS website, [collegeprephs.org](http://collegeprephs.org).



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# 2013-14 Adopted Budget

## Budget Assumptions

The 2013-14 budget for the College Prep High School (CPHS) was developed using assumptions included in the Governor's May Revise budget proposal and recommendations by the Riverside County Office of Education and School Services of California.

For the 2013-14 budget year, the Governor has proposed a new funding formula that would be applied to all K-12 school districts and charter schools. The Local Control Funding Formula (LCFF) would be comprised of a per average daily attendance (ADA) base rate, a supplemental grant for each English language learner (EL), student eligible for free or reduced price meals (FRPM), or foster child. A concentration grant would also be provided to districts or charters whose student population was made up of more than 50% of students that qualified for the supplemental grants.

Enrollment	180
ADA	169.20
GP Block Grant (Gr 9-12)	\$6,287
Deficit Factor	18.997%
Categorical Block Grant	\$500
Categorical Blk Grant Proration Factor	85.60%
Unrestricted Lottery per ADA	\$124.00
Restricted Lottery per ADA	\$30.00

Until the LCFF is enacted into legislation, districts and charters have been advised to budget using the current funding formula. For charters, the current formula is made up of the charter school general purpose (GP) and categorical block grants. A deficit factor of 18.997% has been applied to the charter school's revenue calculations. The GP rates listed in the table to the left include the 18.997% deficit factor. For budgeting purposes, enrollment for CPHS was projected to be 180 for 2013-14. However, as of June 10, 2013, enrollment information shows 200 students reported as enrolled in the new school. A 94% attendance rate has been used to calculate per ADA funding. ADA is projected at 169.20 based on enrollment of 180.

Each budget year, the state allocates a set amount for the charter school categorical block grant. If the allocation is not sufficient to fully fund all charter schools state-wide, a proration factor is applied. Using prior year information, a proration factor of 85.60% has been applied to the \$500 per ADA 2013-14 charter categorical block grant bringing the projected funded amount to \$428.00 per ADA.

## Revenues

CPHS revenues are projected to total \$1.35 million for 2013-14. The revenues come from many sources and are reported in five major categories; revenue limit, federal, other state, local, and other sources/transfers in.

### General Purpose Block Grant/Revenue Limit

The school is anticipating to receive \$1.0 million in charter school general purpose (GP) block grant funds. These revenues are based on rates established by the state and projected P-2 average daily attendance and recorded in the revenue limit category. The current rate earned for grades 9-12 ADA is \$6,287 which includes the 18.997% deficit factor. As part of the GP block grant entitlement, charters receive revenues from Proposition 30, a temporary tax measure that was approved by voters in 2012, as well as in-lieu taxes from their authorizing agency. In-lieu taxes are the charter's share of the district's property tax receipts. Of the \$1.0 million in GP funding, \$147,422 will come as Prop 30 revenue, \$142,372 in the form of in-lieu taxes from the General Fund, with the remaining \$0.77 million coming in as state aid.



## Federal Revenue

CPHS is not projected to receive any federal revenue in 2013-14.

## Other State Revenue

It is estimated CPHS will receive \$179,957 in other state funding in 2013-14. The school receives both unrestricted and restricted state revenues. Unrestricted revenues can be used for any educational purpose, while restricted revenues must be used only for expenses permitted by the granting authority. Unrestricted state revenues are comprised of the charter categorical and mandated claims block grants and lottery funds. Categorical block grant revenue is expected to total \$138,803 for 2013-14. The charter categorical block grant is allocated based on a formula that includes a set rate per charter ADA with additional funding for economically disadvantaged and English language learner counts. Mandated Claims block grant funding is estimated at \$4,061 and unrestricted lottery revenue at \$20,868.



Restricted state funds are projected to total \$16,225. \$5,049 is expected for restricted lottery and can only be used for textbooks and instructional materials. Another \$11,176 is budgeted for Mental Health services for Special Education students.

## Local Revenue

Local revenues are comprised of interest earnings, donations, miscellaneous revenues, and pass-thru funds for Special Education. Interest earnings are budgeted at \$400 and Special Education pass-thru funds are budgeted at \$108,587.

## Other Sources/Transfers In

CPHS is anticipating it will receive approximately \$130,000 as the ending balances from the former Hemet Academy of Applied Academics and Technology (HAAAT) charter high school. HAAAT closed its doors at the end of the 2012-13 year and its charter states that after all transactions are accounted for, any remaining funds and other assets may be turned over to its authorizing agency, Hemet Unified. Hemet Unified has indicated the balances from HAAAT's accounts and other assets will be transferred to CPHS after the close of the 2012-13 fiscal year. The HAAAT balances will be recorded as a transfer in to the CPHS accounts.



## Expenditures

Expenditures for CPHS for 2013-14 are projected to total \$1.33 million. Salary and benefit costs are budgeted at \$0.94 million and make up 70% of total projected expenses.

\$69,464 is budgeted for books and supplies and \$203,534 is budgeted for services and operating expenses. This expense category includes a fiscal oversight fee of 3% of revenues charged to the charter by the general fund. CPHS's fee is higher than the Western Center Academy's 1% rate, because

it is provided facilities by the district. This fee does not include the cost of services such as IT, professional development, purchasing, accounting, human resources and pupil services provided to the charter school, but are supported by the district's general fund. An MOU between the charter and Hemet Unified, its authorizing agency, outlines the rates for these services that are charged to the charter school.



No capital equipment purchases are expected for 2013-14.

**Other Uses/Transfers Out**

Expenses in this category are generally related to debt payments, indirect cost charges and transfers to other district funds. Budgeted in this category for 2013-14 is \$119,763. This amount is related to the transfer of special education revenues to Hemet Unified’s general fund special education budget in exchange for providing services to charter students. Any costs for special education that exceed the amounts transferred will be charged directly to CPHS.

**Ending Balance**

Because this is the first year of operation, there is no beginning fund balance for College Prep High School. Budgeted revenues exceed expenses by \$151,418. The majority of the net gain is from the transfer of the HAAAT school’s ending balances. The projected ending balance by June 30, 2014 is \$151,418.

The Memorandum of Understanding between CPHS and Hemet Unified has not been board approved as of the date of this report, but the agreements with the other district sponsored charters require each charter school to maintain a minimum reserve of economic uncertainty equivalent to 3% of total annual expenditures. At this time, the reserve amount for CPHS is estimated to be \$40,000 for 2013-14. College Prep’s ending balance detail is shown below.

Programs with projected ending balances are:

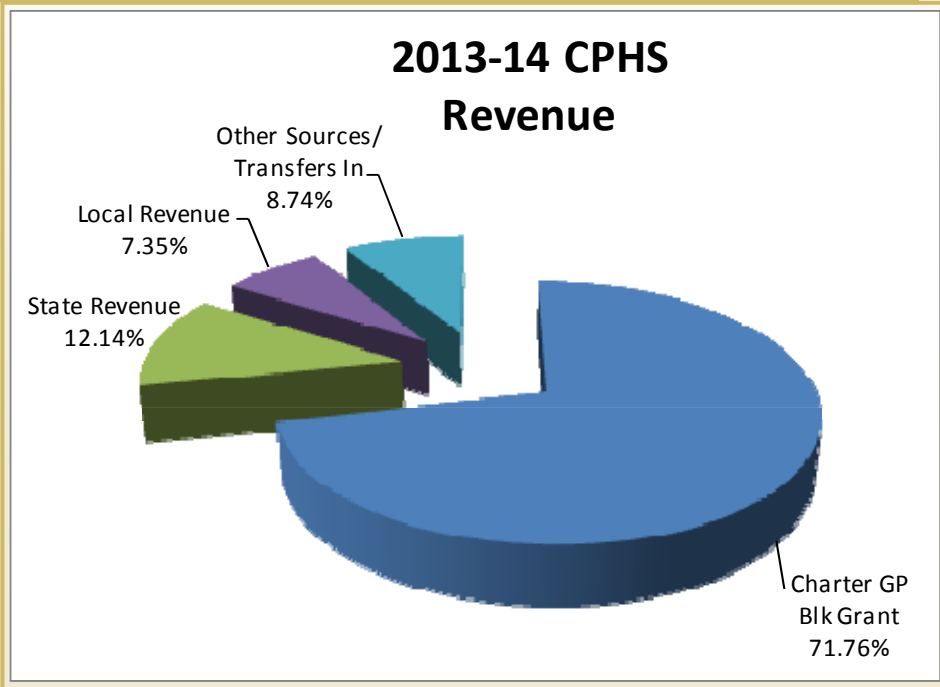
- Unrestricted GP Block Grant—0001 \$ 119,234 (includes \$40,000 reserve)
- Donations—0600 \$ 2,746
- Unrestricted Lottery—1100 \$ 12,926
- Restricted Lottery—6300 \$ 16,512

**Total** \$ 151,418

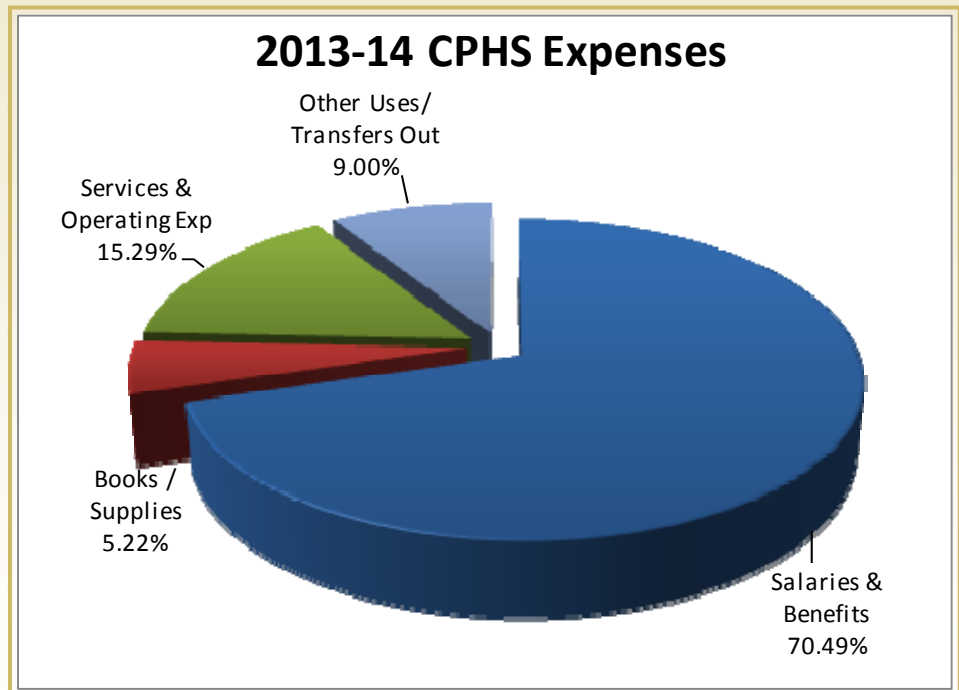


# Charts

## Budgeted Revenues

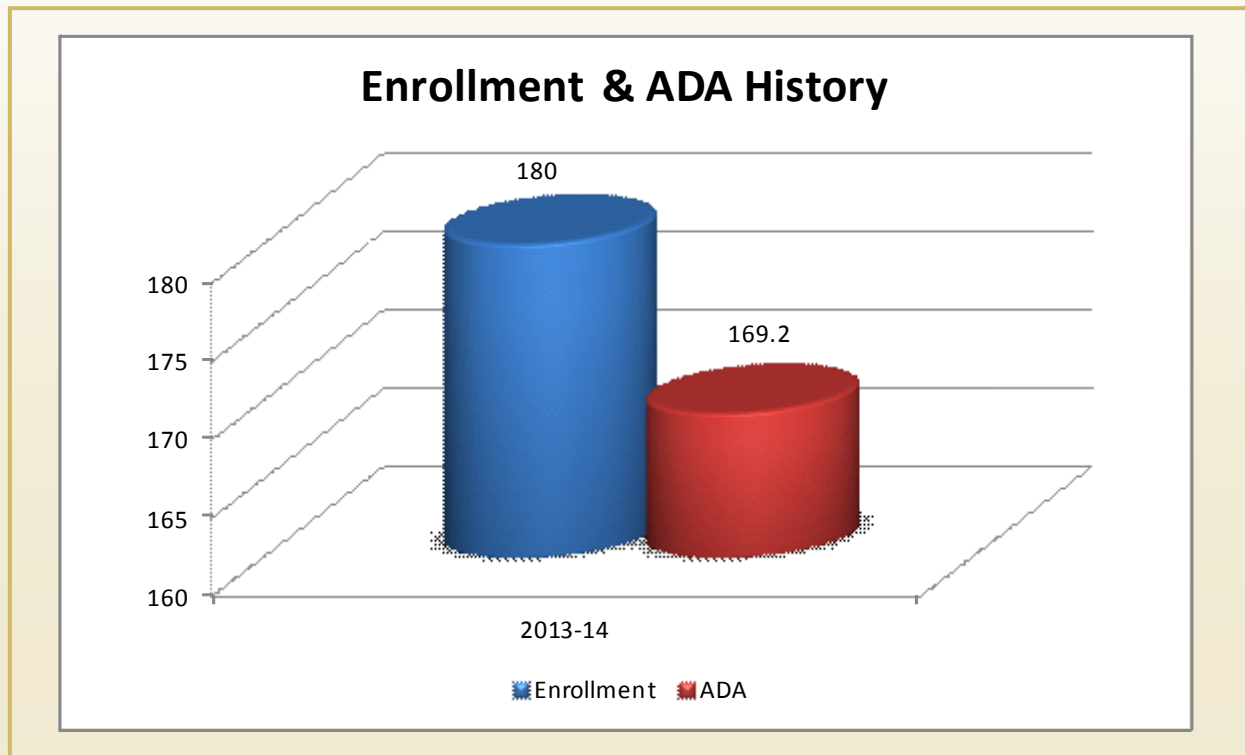


## Budgeted Expenditures



## ENROLLMENT AND ADA

Because this is the first year of enrollment, there are no trends on which to base enrollment or attendance projections. Based on the best information available at the time the 2013-14 budget was developed for CPHS, student enrollment for its first year is expected to be at least 180. Attendance is projected at a rate of 94% for an estimated ADA of 169.20.



## CASH FLOW ANALYSIS

Because this is the first year of the school's operation, it will rely on the cash balances donated by the closing HAAAT charter school and temporary loans from the general fund until advance apportionments are released from the state in July. Once the school's first advance apportionment is received, the school will continue to need to borrow cash periodically during the year until it builds up its own cash reserves. It is anticipated the school will need to borrow up to \$200,000 in installments throughout the year. The final loan is expected to be in the amount of \$100,000 in May that will be repaid early in the 2014-15 year.



# Multi-Year Projections and Assumptions

While not required, the preparation of a multi-year projection for charter schools is strongly recommended to help stakeholders analyze budgets and make financial decisions that can have multi-year impacts. The assumptions used in developing the multi-year projection for CPHS are listed below.

- ADA is 94.% in all years
- Cost of living adjustments (COLA) for the general purpose block grant of 1.80% in 2014-15 and 2.20% in 2015-16
- 18.997% deficit factor applied to General Purpose Block Grant rates in all years
- Enrollment increases by 15 in 2014-15 to 195 and remains at 195 in 2015-16
- School year—180 days
- Step & column—1.60% increase to salaries in 2013-14 and 2014-15

## ENROLLMENT AND ADA

Enrollment is projected to grow slightly to 195 students in the 2014-15 and remain at 195 in 2015-16. ADA is calculated at a rate of 94.0% for a total of 183.30 for all years.

## REVENUE

Multi-year projections incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As recommended by SSC, 1.80% was used as the cost-of-living adjustment (COLA) rate for 2014-15 and 2.20% for 2015-16 for charter general purpose block grant funding. The 18.997% deficit factor was also applied across all years of the projection. Should the proposed LCFF be enacted, the multi-year projections will be revised to reflect any changes in revenues resulting from the new funding formula.

Total revenue for 2014-15 is projected to decrease slightly by less than \$6,000 over amounts budgeted for the 2013-14 budget year. The decrease is related to the fall off of the transfer in of the HAAAT school's ending balances. Without the HAAAT transfer, revenues would actually show an increase of almost \$124,000. The additional revenue is related to an increase in enrollment and COLA adjustments.

In 2015-16, revenues increase by \$38,826, related primarily to the 2.20% COLA factor applied to revenues.

## EXPENDITURES

Overall, expenses are projected to increase by approximately \$161,643 in 2014-15. Salaries and benefits are expected to grow by almost \$48,000. Increases are for step and column adjustments. An increase of \$48,870 in books and supplies expenses is projected as well as an increase of \$49,000 for services and other operating expenses. \$10,000 is budgeted in capital outlay compared to nothing budgeted in this category for the 2013-14 budget year. The additional expenses are for anticipated replacement of technology equipment. Transfers out sees slight growth related to added enrollment.

Expenses for 2015-16 show an increase of \$70,143, related primarily in the salaries and employee benefits categories for step and column movement. Other costs are currently projected to increase by approximately \$10,000.





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## Ending Balance

Based on the assumptions presented, the multi-year projections show that CPHS will be deficit spending in each of the two out-years. This reduces its already minimal ending balance to less than \$90,000 by the end of the 2015-16 budget year.

## CONCLUSION

Based on the assumptions used, like Hemet Unified's general fund, CPHS will be able to meet its financial obligations for the current and next two year. However, the it is recommended efforts are made to increase reserve balances. If the new LCFF model is put in place, the school could be the recipient of additional funding that would place it in a much better financial position.



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# Appendix - Summaries and Reports

Budget Summary .....	A-1
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Multi-Year Projections.....	A-7



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**College Prep High School  
2013-14 Budget Summary**

	<b>2013-14 Adopted Budget</b>
<b>Beginning Balance</b>	
<b>Revenues</b>	
Charter Genl Purpose Blk Grant	\$ 1,063,761
Federal Revenue	-
State Revenue	179,957
Local Revenue	108,987
Other Sources/Transfers In	129,583
<b>Total Revenues</b>	<b>\$ 1,482,288</b>
<b>Expenditures</b>	
Certificated Salaries	\$ 608,304
Classified Salaries	131,247
Employee Benefits	198,558
Books and Supplies	69,464
Services & Operating Exp	203,534
Capital Outlay	-
Other Outgo/Debt Service	
Indirect Costs	
Other Uses/Transfers Out	119,763
<b>Total Expenditures</b>	<b>\$ 1,330,870</b>
<b>Excess (Deficiency)</b>	<b>\$ 151,418</b>
<b>Ending Balance</b>	<b>\$ 151,418</b>



**College Prep High School  
2013-14 Cash Flow - Adopted Budget**

		<b>JULY Estimate</b>	<b>AUG Estimate</b>	<b>SEPT Estimate</b>	<b>OCT Estimate</b>	<b>NOV Estimate</b>	<b>DEC Estimate</b>	<b>JAN Estimate</b>							
<b>A. BEGINNING CASH</b>		<b>0.00</b>	<b>38,946.87</b>	<b>85,353.17</b>	<b>93,381.05</b>	<b>26,786.13</b>	<b>33,085.68</b>	<b>43,298.03</b>							
<b>B. RECEIPTS:</b>															
Revenue Limit															
Charter Block Grant	8015	0.00	0.00%	17,027.27	2.20%	107,117.03	13.84%	40,942.85	5.29%	75,693.97	9.78%	146,279.76	18.90%	163,074.85	21.07%
Charter Block Grant (EPA)	8014	0.00	0.00%	0.00	0.00%	36,855.50	25.00%	0.00	0.00%	0.00	0.00%	36,855.50	25.00%	0.00	0.00%
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
In-Lieu	8096	0.00	0.00%	8,029.78	5.64%	16,059.56	11.28%	11,033.83	7.75%	11,033.83	7.75%	11,033.83	7.75%	11,033.83	7.75%
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other State Revenues	8300-8599	0.00	0.00%	2,803.82	1.56%	18,780.05	10.44%	15,157.05	8.42%	17,330.57	9.63%	25,636.91	14.25%	19,404.11	10.78%
Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	6,482.64	5.95%	3,402.76	3.12%	0.00	0.00%	9,903.13	9.09%	32,458.93	29.78%
Transfers In/Other Sources	8910-8979	197,853.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>197,853.00</b>		<b>27,860.87</b>		<b>185,294.78</b>		<b>70,536.49</b>		<b>104,058.37</b>		<b>229,709.13</b>		<b>225,971.72</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	10,086.63	1.66%	54,444.49	8.95%	55,205.16	9.08%	58,808.23	9.67%	59,336.68	9.75%	60,009.25	9.87%	59,528.84	9.79%
Classified Salaries	2000-2999	3,773.09	2.87%	11,867.95	9.04%	11,364.08	8.66%	11,228.43	8.56%	11,102.60	8.46%	11,277.62	8.59%	10,763.35	8.20%
Employee Benefits	3000-3999	9,183.36	4.63%	19,317.10	9.73%	18,342.62	9.24%	17,824.24	8.98%	17,275.81	8.70%	17,330.96	8.73%	17,348.58	8.74%
Books & Supplies	4000-4999	0.00	0.00%	21,761.99	31.33%	19,284.90	27.76%	5,717.79	8.23%	3,380.99	4.87%	2,784.98	4.01%	2,298.81	3.31%
Services & Operating Expenses	5000-5999	2,041.75	1.00%	12,240.24	6.01%	35,676.10	17.53%	34,626.31	17.01%	6,662.74	3.27%	18,190.84	8.94%	11,197.66	5.50%
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	6,482.64	5.41%	8,926.41	7.45%	0.00	0.00%	9,903.13	8.27%	32,358.93	27.02%
<b>TOTAL DISBURSEMENTS</b>		<b>25,084.83</b>		<b>119,631.77</b>		<b>146,355.50</b>		<b>137,131.41</b>		<b>97,758.82</b>		<b>119,496.78</b>		<b>133,496.17</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2012-13 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
Jul 2013 TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
2013-14 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>0.00</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	(200,000.00)		100,000.00		(50,000.00)		-		-		(100,000.00)		0.00	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		71,229.90	35.00%	40,702.80	20.00%	20,351.40	10.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Payable/Def Rev		5,051.20	20.00%	2,525.60	10.00%	1,262.80	5.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>66,178.70</b>		<b>38,177.20</b>		<b>19,088.60</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>38,946.87</b>		<b>46,406.30</b>		<b>8,027.88</b>		<b>(66,594.92)</b>		<b>6,299.55</b>		<b>10,212.35</b>		<b>92,475.55</b>	
<b>ENDING CASH (A + G)</b>		<b>38,946.87</b>		<b>85,353.17</b>		<b>93,381.05</b>		<b>26,786.13</b>		<b>33,085.68</b>		<b>43,298.03</b>		<b>135,773.58</b>	

5/22/2013

**College Prep High School  
2013-14 Cash Flow - Adopted Budget**

		<b>FEB Estimate</b>		<b>MARCH Estimate</b>		<b>APRIL Estimate</b>		<b>MAY Estimate</b>		<b>JUNE Estimate</b>		<b>ACCRUALS Estimate</b>		<b>TOTAL</b>
<b>A. BEGINNING CASH</b>		<b>135,773.58</b>		<b>104,434.55</b>		<b>114,716.32</b>		<b>37,772.61</b>		<b>49,940.84</b>		<b>92,175.90</b>		<b>0.00</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
Charter Block Grant	8015	61,994.76	8.01%	27,011.45	3.49%	3,869.84	0.50%	0.00	0.00%	0.00	0.00%	130,955.22	16.92%	773,967.00
Charter Block Grant (EPA)	8014	0.00	0.00%	36,855.50	25.00%	0.00	0.00%	0.00	0.00%	36,855.50	25.00%	0.00	0.00%	147,422.00
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
In-Lieu	8096	11,033.83	7.75%	20,045.98	14.08%	11,033.83	7.75%	11,033.83	7.75%	9,966.04	7.00%	11,033.83	7.75%	142,372.00
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other State Revenues	8300-8599	1,374.15	0.76%	12,492.27	6.94%	10,654.70	5.92%	2,373.53	1.32%	0.00	0.00%	53,949.84	29.98%	179,957.00
Other Local Revenues	8600-8799	65.15	0.06%	3,387.91	3.11%	9,689.95	8.89%	10,695.82	9.81%	0.00	0.00%	32,900.71	30.19%	108,987.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	197,853.00
<b>TOTAL RECEIPTS</b>		<b>74,467.89</b>		<b>99,793.11</b>		<b>35,248.32</b>		<b>24,103.18</b>		<b>46,821.54</b>		<b>228,839.60</b>		<b>1,550,558.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	59,384.72	9.76%	60,009.25	9.87%	58,856.27	9.68%	59,522.54	9.78%	12,155.33	2.00%	956.61	0.16%	608,304.00
Classified Salaries	2000-2999	11,680.59	8.90%	10,994.91	8.38%	10,826.00	8.25%	12,916.49	9.84%	7,078.67	5.39%	6,373.22	4.86%	131,247.00
Employee Benefits	3000-3999	17,213.19	8.67%	16,636.93	8.38%	17,088.29	8.61%	16,766.36	8.44%	8,923.36	4.49%	5,307.17	2.67%	198,557.97
Books & Supplies	4000-4999	982.70	1.41%	1,901.06	2.74%	1,316.12	1.89%	292.47	0.42%	1,495.35	2.15%	8,246.84	11.87%	69,464.00
Services & Operating Expenses	5000-5999	8,480.57	4.17%	21,581.28	10.60%	14,495.40	7.12%	11,741.27	5.77%	19,698.07	9.68%	6,901.77	3.39%	203,534.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Transfers Out/Other Uses	7610-7699	65.15	0.05%	3,387.91	2.83%	9,609.95	8.02%	10,695.82	8.93%	0.00	0.00%	38,333.06	32.01%	119,763.00
<b>TOTAL DISBURSEMENTS</b>		<b>97,806.92</b>		<b>114,511.34</b>		<b>112,192.03</b>		<b>111,934.95</b>		<b>49,350.78</b>		<b>66,118.67</b>		<b>1,330,869.97</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		100,000.00		-	100.00%	(100,000.00)		(250,000.00)
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		0.00	0.00%	25,000.00	12.28%	0.00	0.00%	0.00	0.00%	44,764.60	22.00%	1,465.30	0.72%	203,514.00
Accounts Payable/Def Rev		8,000.00	31.68%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.30	0.00%	8,416.10	33.32%	25,256.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(8,000.00)</b>		<b>25,000.00</b>		<b>0.00</b>		<b>0.00</b>		<b>44,764.30</b>		<b>(6,950.80)</b>		<b>178,258.00</b>
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>(31,339.03)</b>		<b>10,281.77</b>		<b>(76,943.71)</b>		<b>12,168.23</b>		<b>42,235.06</b>		<b>55,770.13</b>		<b>147,946.03</b>
<b>ENDING CASH (A + G)</b>		<b>104,434.55</b>		<b>114,716.32</b>		<b>37,772.61</b>		<b>49,940.84</b>		<b>92,175.90</b>		<b>147,946.03</b>		<b>147,946.03</b>

5/22/2013



**College Prep High School**  
**2014-15 Cash Flow for 2013-14 Adopted Budget**

		<b>JULY</b>	<b>AUG</b>	<b>SEPT</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>							
		<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	
<b>A. BEGINNING CASH</b>		<b>138,835.04</b>	<b>82,293.51</b>	<b>70,662.31</b>	<b>126,426.46</b>	<b>74,886.21</b>	<b>71,927.84</b>	<b>91,384.51</b>							
<b>B. RECEIPTS:</b>															
Revenue Limit															
Charter Block Grant	8015	0.00	0.00%	42,797.80	5.00%	77,036.04	9.00%	77,036.04	9.00%	77,036.04	9.00%	77,036.04	9.00%	77,036.04	9.00%
Charter Block Grant (EPA)	8014	0.00	0.00%	0.00	0.00%	40,759.75	25.00%	0.00	0.00%	40,759.75	25.00%	0.00	0.00%	0.00	0.00%
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
In-Lieu	8096	0.00	0.00%	8,699.87	5.64%	17,399.74	11.28%	11,954.61	7.75%	11,954.61	7.75%	11,954.61	7.75%	11,954.61	7.75%
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other State Revenues	8300-8599	0.00	0.00%	7,262.70	3.85%	13,072.86	6.93%	21,266.14	11.27%	17,133.86	9.08%	13,072.86	6.93%	20,602.08	10.92%
Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	6,831.83	5.97%	3,501.74	3.06%	0.00	0.00%	10,436.56	9.12%	34,101.93	29.80%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>0.00</b>		<b>58,760.37</b>		<b>155,100.22</b>		<b>113,758.53</b>		<b>106,124.51</b>		<b>153,259.82</b>		<b>143,694.66</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	10,247.98	1.62%	56,651.80	8.95%	57,443.67	9.08%	61,214.28	9.68%	61,767.30	9.76%	62,471.15	9.87%	61,968.40	9.79%
Classified Salaries	2000-2999	3,930.06	2.87%	12,363.70	9.04%	11,838.69	8.66%	11,697.46	8.55%	11,566.42	8.46%	11,748.29	8.59%	11,212.50	8.20%
Employee Benefits	3000-3999	9,883.19	4.56%	21,027.93	9.71%	19,995.75	9.23%	19,443.49	8.98%	18,885.24	8.72%	18,936.08	8.74%	18,960.75	8.75%
Books & Supplies	4000-4999	0.00	0.00%	29,636.17	25.04%	37,187.60	31.43%	12,323.15	10.41%	5,798.38	4.90%	6,097.21	5.15%	4,954.47	4.19%
Services & Operating Expenses	5000-5999	2,041.75	0.81%	12,202.17	4.83%	35,728.03	14.15%	51,515.01	20.40%	7,065.54	2.80%	24,113.86	9.55%	12,528.96	4.96%
Capital Outlays	6000-6999	0.00	0.00%	3,000.00	30.00%	0.00	0.00%	0.00	0.00%	4,000.00	40.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	6,831.83	5.44%	9,105.39	7.25%	0.00	0.00%	10,436.56	8.31%	34,101.93	27.15%
<b>TOTAL DISBURSEMENTS</b>		<b>26,102.98</b>		<b>134,881.77</b>		<b>169,025.57</b>		<b>165,298.78</b>		<b>109,082.88</b>		<b>133,803.15</b>		<b>143,727.01</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00	
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>0.00</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	<b>(200,000.00)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>0.00</b>	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		85,311.55	37.28%	45,768.00	20.00%	22,884.00	10.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Payable/Def Rev		(84,249.90)	45.00%	(18,722.20)	10.00%	(46,805.50)	25.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>169,561.45</b>		<b>64,490.20</b>		<b>69,689.50</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(56,541.53)</b>		<b>(11,631.20)</b>		<b>55,764.15</b>		<b>(51,540.25)</b>		<b>(2,958.37)</b>		<b>19,456.67</b>		<b>(32.35)</b>	
<b>ENDING CASH (A +G)</b>		<b>82,293.51</b>		<b>70,662.31</b>		<b>126,426.46</b>		<b>74,886.21</b>		<b>71,927.84</b>		<b>91,384.51</b>		<b>91,352.16</b>	

11/25/2012

**College Prep High School  
2014-15 Cash Flow for 2013-14 Adopted Budget**

		<b>FEB Estimate</b>		<b>MARCH Estimate</b>		<b>APRIL Estimate</b>		<b>MAY Estimate</b>		<b>JUNE Estimate</b>		<b>ACCRUALS Estimate</b>		<b>TOTAL</b>
<b>A. BEGINNING CASH</b>		<b>91,352.16</b>		<b>127,710.71</b>		<b>173,931.07</b>		<b>98,837.45</b>		<b>9,103.77</b>		<b>35,219.74</b>		<b>138,835.04</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
Charter Block Grant	8015	77,036.04	9.00%	77,036.04	9.00%	4,279.78	0.50%	0.00	0.00%	0.00	0.00%	226,828.34	26.50%	813,158.20
Charter Block Grant (EPA)	8014	0.00	0.00%	40,759.75	25.00%	0.00	0.00%	0.00	0.00%	40,759.75	25.00%	0.00	0.00%	163,039.00
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
In-Lieu	8096	11,954.61	7.75%	21,718.82	14.08%	11,954.61	7.75%	11,954.61	7.75%	10,797.71	7.00%	11,954.59	7.75%	154,253.00
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other State Revenues	8300-8599	13,072.86	6.93%	13,072.86	6.93%	11,745.52	6.22%	13,072.86	6.93%	0.00	0.00%	38,085.71	20.18%	181,460.31
Other Local Revenues	8600-8799	68.66	0.06%	3,570.40	3.12%	10,127.59	8.85%	11,271.95	9.85%	0.00	0.00%	34,525.34	30.17%	114,436.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL RECEIPTS</b>		<b>102,132.17</b>		<b>156,157.87</b>		<b>38,107.50</b>		<b>36,299.42</b>		<b>51,557.46</b>		<b>311,393.98</b>		<b>1,426,347.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	61,817.58	9.77%	62,471.15	9.87%	61,264.55	9.68%	61,985.44	9.80%	12,412.78	1.96%	971.92	0.15%	632,688.00
Classified Salaries	2000-2999	12,169.15	8.90%	11,453.99	8.38%	11,278.13	8.25%	13,458.88	9.84%	7,375.71	5.39%	6,640.02	4.86%	136,733.00
Employee Benefits	3000-3999	18,808.24	8.68%	18,196.98	8.40%	18,676.51	8.62%	18,334.47	8.46%	9,735.29	4.49%	5,728.03	2.64%	216,611.95
Books & Supplies	4000-4999	2,117.94	1.79%	4,097.21	3.46%	2,836.53	2.40%	630.34	0.53%	2,050.12	1.73%	10,604.87	8.96%	118,333.99
Services & Operating Expenses	5000-5999	8,236.45	3.26%	30,031.78	11.89%	19,145.40	7.58%	14,458.57	5.73%	27,046.69	10.71%	8,419.79	3.33%	252,534.00
Capital Outlays	6000-6999	0.00	0.00%	3,000.00	30.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	10,000.00
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Transfers Out/Other Uses	7610-7699	68.66	0.05%	3,570.40	2.84%	0.00	0.00%	17,165.40	13.67%	17,165.40	13.67%	27,166.42	21.63%	125,611.99
<b>TOTAL DISBURSEMENTS</b>		<b>103,218.02</b>		<b>132,821.51</b>		<b>113,201.12</b>		<b>126,033.10</b>		<b>75,785.99</b>		<b>59,531.05</b>		<b>1,492,512.93</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-	100.00%	(200,000.00)		(400,000.00)
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		0.00	0.00%	22,884.00	10.00%	0.00	0.00%	0.00	0.00%	50,344.80	22.00%	1,647.65	0.72%	228,840.00
Accounts Payable/Def Rev		(37,444.40)	20.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.30	0.00%	0.00	0.00%	(187,221.70)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>37,444.40</b>		<b>22,884.00</b>		<b>0.00</b>		<b>0.00</b>		<b>50,344.50</b>		<b>1,647.65</b>		<b>416,061.70</b>
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>36,358.55</b>		<b>46,220.36</b>		<b>(75,093.62)</b>		<b>(89,733.68)</b>		<b>26,115.97</b>		<b>53,510.58</b>		<b>(50,104.23)</b>
<b>ENDING CASH (A + G)</b>		<b>127,710.71</b>		<b>173,931.07</b>		<b>98,837.45</b>		<b>9,103.77</b>		<b>35,219.74</b>		<b>88,730.32</b>		<b>88,730.81</b>

11/25/2012

# 2013-14 Adopted Budget Multi-Year Projection

2013-14 Adopted Budget College Prep High School		2013-14 Adopted Budget	2014-15 Projected Budget	Change	2015-16 Projected Budget	Change
<b>A. Revenues:</b>						
<b>General Purpose Blk Grant</b>						
State Aid	8015	921,389	1,018,995	97,606	1,044,844	25,849
In-Lieu	8096	142,372	154,253	11,881	154,253	-
Total GPBG	8010-8099	\$ 1,063,761	\$ 1,173,248	\$ 109,487	\$ 1,199,097	25,849
Federal Revenues	8100-8299	0	0	0	0	-
Other State Revenues	8300-8599	179,957	188,723	8,766	201,700	12,977
Other Local Revenues	8600-8799	108,987	114,436	5,449	114,436	-
Transfers In	8910-8929	0	0	0	0	-
Other Sources	8930-8979	0	0	0	0	-
Contributions	8980-8999	0	0	0	0	-
<b>Est HAAAT closing balance transferred to CPHS</b>		<b>129,583</b>		<b>(129,583)</b>		
<b>Total Revenues</b>		<b>\$ 1,482,288</b>	<b>\$ 1,476,407</b>	<b>\$ (5,881)</b>	<b>\$ 1,515,233</b>	<b>\$ 38,826</b>
<b>B. Expenditures:</b>						
Certificated Salaries	1000-1999	\$ 608,304	\$ 632,688	\$ 24,384	\$ 654,164	21,476
Classified Salaries	2000-2999	131,247	136,733	5,486	158,921	22,188
Employee Benefits	3000-3999	198,558	216,612	18,054	233,228	16,616
Books and Supplies	4000-4999	69,464	118,334	48,870	121,884	3,550
Services, Other Operating Expenses	5000-5999	203,534	252,534	49,000	258,847	6,313
Capital Outlay	6000-6599	0	10,000	10,000	10,000	-
Other Outgo	7100-7299/7400-7499	0	0	0	0	-
Direct Support/Indirect Costs	7300-7399	0	0	0	0	-
Transfers Out	7610-7699	119,763	125,612	5,849	125,612	-
Other Uses	7630-7699	0	0	0	0	-
<b>Total Expenditures</b>		<b>\$ 1,330,870</b>	<b>\$ 1,492,513</b>	<b>\$ 161,643</b>	<b>\$ 1,562,656</b>	<b>\$ 70,143</b>
<b>C. Net Increase (Decrease)</b>		<b>\$ 151,418</b>	<b>\$ (16,106)</b>	<b>\$ (167,524)</b>	<b>\$ (47,423)</b>	<b>\$ (31,317)</b>
<b>D. Beginning Fund Balance</b>		<b>\$ -</b>	<b>\$ 151,418</b>	<b>\$ 151,418</b>	<b>\$ 135,312</b>	<b>\$ (16,106)</b>
<b>Ending Fund Balance</b>		<b>\$ 151,418</b>	<b>\$ 135,312</b>	<b>\$ (16,106)</b>	<b>\$ 87,890</b>	<b>\$ (47,423)</b>

Revenue Limit Version  
6/5/2013





# 2013-14 Adopted Budget

Business Services

June 18, 2013

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This and other financial and budget documents of the Hemet Unified School District are available at:

<http://www.hemetusd.k12.ca.us/>

The Hemet Unified School District is located at:  
1791 W. Acacia Avenue, Hemet, CA 92545  
(951) 765-5100



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# Charter School Information

## GOVERNANCE COUNCIL

The Western Center Academy's Governance Council members are:

Lisa DeForest—Community Representative (term ends 6/30/2014)

Gisela Gosch—Western Science Center Representative (term ends 6/30/2013)

Curt Nordal—Parent Representative (term ends 6/30/2013)

Erik Ozolins, Parent Representative (term ends 6/30/2013)

Joe Wojcik—Hemet Unified School District Representative (term ends 6/30/2013)

## Western Center Academy

The Western Center Academy, a charter middle school, began operation in August 2010 with 252 students. Enrollment is expected to reach 375 in the 2013-14 school year. The school is located on the campus of the Western Science Center, a natural history and archeological museum. The school serves students in Southwest Riverside County. It has an integrated inquiry-based curriculum that is aligned with California state and national standards and incorporates resources from the Western Science Center, regional education institutions and local nature preserves.



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# 2013-14 Adopted Budget

## Budget Assumptions

The 2013-14 budget for the Western Center Academy was developed using assumptions included in the Governor’s May Revise budget proposal and recommendations by the Riverside County Office of Education and School Services of California.

For the 2013-14 budget year, the Governor has proposed a new funding formula that would be applied to all K-12 school districts and charter schools. The Local Control Funding Formula (LCFF) would be comprised of a per average daily attendance (ADA) base rate, a supplemental grant for each English language learner (EL), student eligible for free or reduced price meals (FRPM), or foster child. A concentration grant would also be provided to districts or charters whose student population was made up of more than 50% of students that qualified for the supplemental grants.

Until the LCFF is enacted into legislation, districts and charters have been advised to budget using the current funding formula. For charters current funding is made up of the charter school general purpose block grant (GP) and categorical block grant. A deficit factor of 18.997% deficit factor has been applied to the charter school’s revenue calculations. The GP rates listed in the table to the left include the 18.997% deficit factor. Enrollment for the Western Center is projected to be 375 for 2013-14. With a 97% attendance rate, ADA is projected at 363.75 .

Each budget year, the state allocates a set amount for the charter school categorical block grant. If the allocation is not sufficient to fully fund all charter schools state-wide, a proration factor is applied. Using prior year information, a proration factor of 85.60% has been applied to the \$500 per ADA 2013-14 charter categorical block grant bringing the projected funded amount to \$428.00 per ADA.

Because Western Center Academy began its first year of operation after 2007-08 when categorical flexibility provisions were put into place, it also receives a supplemental categorical award in the amount of \$127 per ADA.

Enrollment	375
ADA	363.75
GP Block Grant (Gr 4-6)	\$5,274
GP Block Grant (Gr 7-8)	\$5,433
Deficit Factor	18.997%
Categorical Block Grant	\$500
Categorical Blk Grant Proration Factor	85.60%
New Charter EIA Supplement	\$127
Unrestricted Lottery per ADA	\$124.00
Restricted Lottery per ADA	\$30.00

## Revenues

Western Center revenues are projected to total \$2.8 million for 2013-14. The revenues come from many sources and are reported in five major categories; revenue limit, federal, other state, local, and other sources/transfers in.

### General Purpose Block Grant/Revenue Limit

The school is anticipating to receive \$1.96 million in charter school general purpose (GP) block grant funds. These revenues are based on rates established by the state and projected P-2 average daily attendance and recorded in the revenue limit category. The projected 2013-14 rate earned for grades 4-6 ADA is \$5,274. The rate for grades 7-8 ADA is \$5,433. These rates include the 18.997% deficit factor. As part of the



GP block entitlement, charters receive revenues from Proposition 30, a temporary tax measure that was approved by voters in November 2012, as well as in-lieu taxes from their authorizing agency. In-lieu taxes are the charter's share of the district's property tax receipts. Of the \$1.96 million in GP funding, \$264,286 will come from Prop 30 revenues and \$306,074 will be in the form of in-lieu taxes from the General Fund. The remaining \$1.39 million will be in state aid.

### **Federal Revenue**

The Western Center is not projected to receive any federal revenue in 2013-14.

### **Other State Revenue**

It is estimated the WCA will receive \$572,119 in other state funding. The school receives both unrestricted and restricted state revenues. Unrestricted revenues can be used for any educational purpose, while restricted revenues must be used only for expenses permitted by the granting authority. Unrestricted state revenues are comprised of mandated block grant, lottery funds, and the charter categorical block grant. Categorical block grant revenue is expected to total \$210,566 for 2013-14. The charter categorical block grant is allocated based on a formula that includes a set rate per charter ADA with additional funding for economically disadvantaged and English language learner counts. Unrestricted lottery revenue is currently estimated at \$44,595 and mandated block grant revenue is projected at \$8,714.



Restricted state funds are projected to total \$308,244. \$10,913 is expected for restricted lottery which can only be used for textbooks and instructional materials. Another \$273,303 is currently budgeted for a facilities costs reimbursement grant. Finally, Western Center is estimating it will receive a total of \$24,028 for Mental Health services for Special Education students.

### **Local Revenue**

Local revenues are comprised of interest earnings, donations, miscellaneous revenues, and pass-thru funds for Special Education. For 2013-14, donations and interest are budgeted at \$41,000 and Special Education pass-thru funds are budgeted at \$233,445.

### **Other Sources/Transfers In**

Transactions in the other sources/transfers category are typically revenues from either financing activities or transfers of revenue from other funds. For the 2013-14 budget, it is projected \$192,410 will be contributed from the WCA's general purpose block grant to the Facilities grant for the balance of facilities lease costs not covered by the grant.

## **Expenditures**

Expenditures for the Western Center Academy for 2013-14 are projected to total \$2.76 million. Salary and benefit costs are budgeted at \$1.68 million and make up 61% of total projected expenses. Salaries and benefits include an increase of approximately 5% due to the rescinding of furlough days and salary rollbacks that had been in effect since May 2010. Salary and benefit budgets also include the addition of an assistant principal for the 2013-14 school year.

\$178,295 is budgeted for books and supplies and \$645,652 is budgeted for services and operating expenses. This expense category includes lease costs for facilities as well as consultants, staff development, and insurance. Services and operating expenses also include a 1% administrative oversight charge that is paid to the district. Charges for other services provided by Hemet Unified's general fund such as printing, technology, transportation, accounting, professional development, human resources, and purchasing, are outlined in the memorandum of understanding (MOU) between WCA and the district. The MOU, which includes rates for services, is updated annually.



No capital equipment purchases are expected for 2013-14.

### Other Uses/Transfers Out

Expenses in this category are generally related to debt payments, indirect cost charges and transfers to other district funds. Budgeted in this category for 2013-14 is \$257,473. This amount is related to the transfer of special education revenues to Hemet Unified's special education budget in exchange for services provided to charter students. Any costs for special education that exceed the amounts transferred will be charged directly to WCA.

### Ending Balance

Western Center's beginning fund balance for 2013-14 is projected to be \$1,072,225. Budgeted revenues exceed expenses by \$38,657, resulting in a June 30, 2014 projected ending balance of \$1,110,882.

In the annually updated Memorandum of Understanding between Western Center Academy and Hemet Unified, the charter school agrees to maintain a minimum reserve of economic uncertainty equivalent to 3% of total annual expenditures. At this time, the reserve amount is estimated to be \$82,970 for 2013-14. WCA's ending balance detail is shown below.

Programs with projected ending balances are:

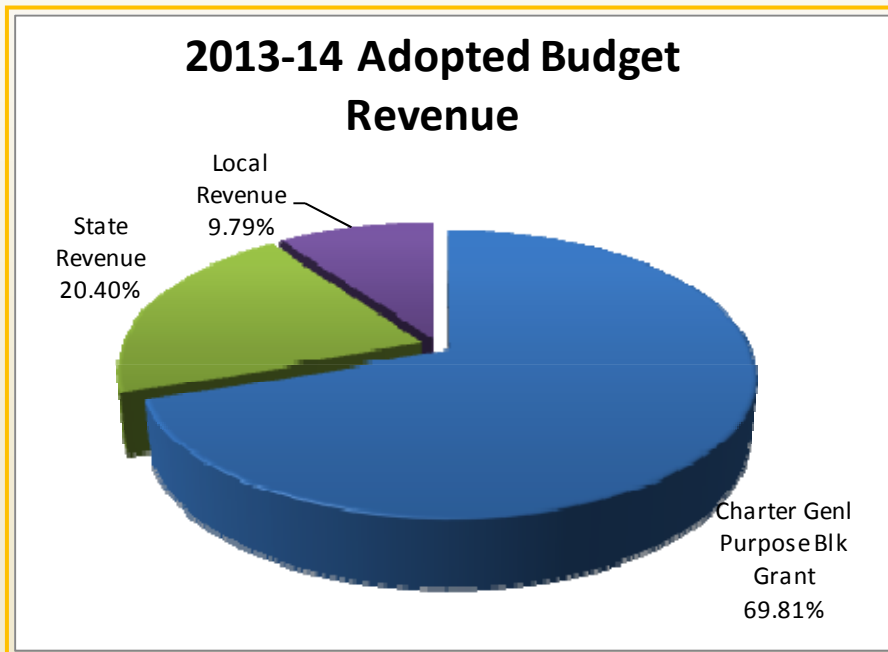
• Unrestricted GP Block Grant—0001	\$1,070,934 (includes \$82,970 reserve)
• Donations—0600	\$ 19,434
• Unrestricted Lottery—1100	\$ 11,475
• Restricted Lottery—6300	<u>\$ 9,039</u>

**Total** **\$1,110,882**

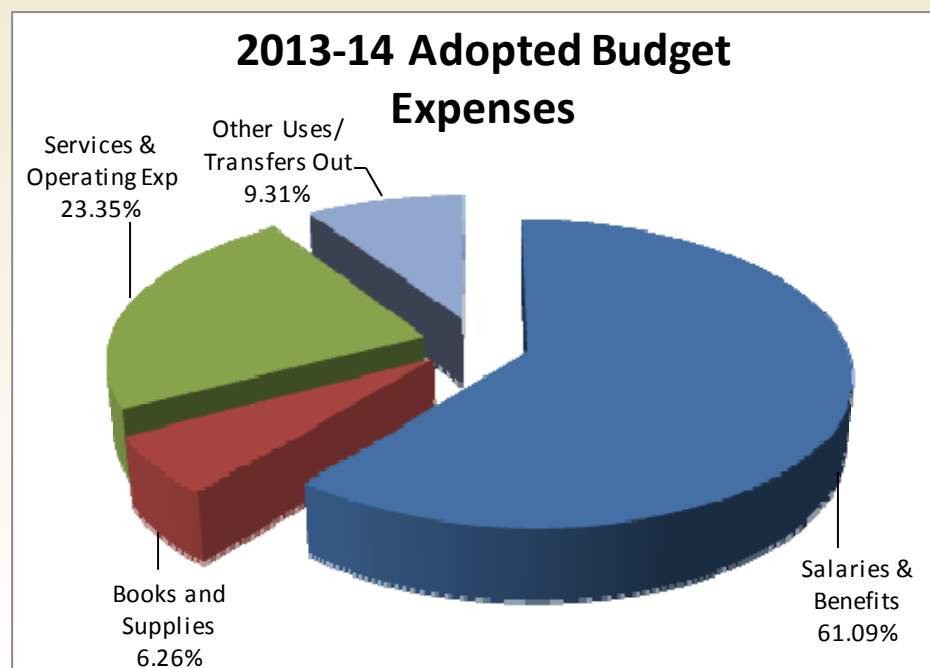


# Charts

## Budgeted Revenues

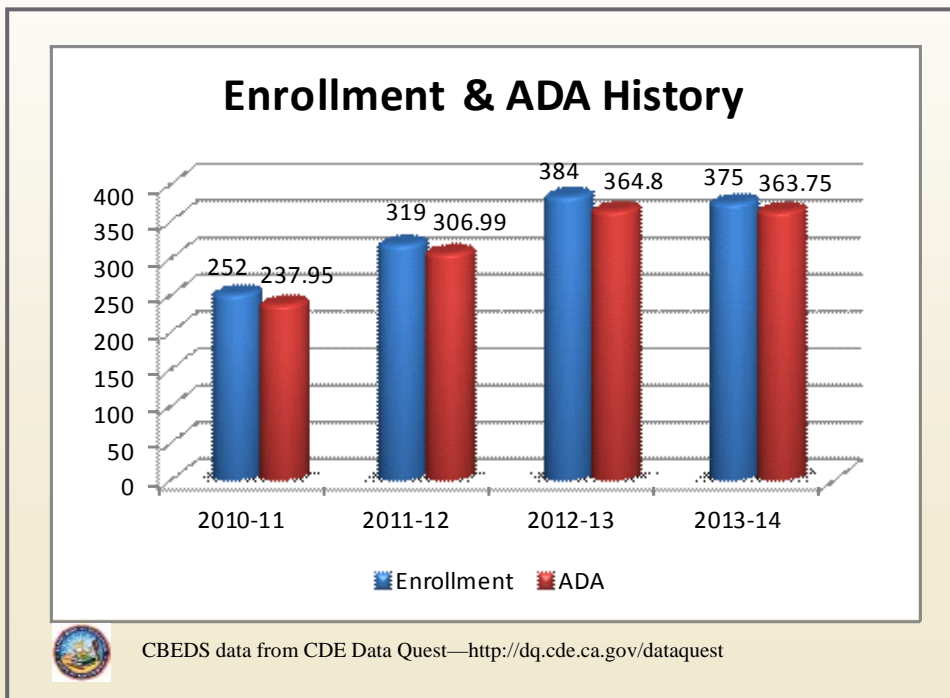


## Budgeted Expenditures



# ENROLLMENT AND ADA

Western Center Academy’s student enrollment is expected to be 375 for 2013-14. This is an increase of one student over the prior year’s official CalPADS enrollment reported in October 2012. The charter school’s rate of student attendance is holding steady at approximately 97.0%. ADA for 2013-14 is projected at 363.75.



# CASH FLOW ANALYSIS

Western Center Academy’s cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied heavily on the deferral of payments to school districts and charter schools. However, an improved economy has allowed the state to eliminate many of the intra-year deferrals. The remaining deferrals will push all or part of the April 2014 through June 2014 apportionments to July 2014. In addition, there is a significant delay in receipt of the Facilities Grant dollars. The final 50% payment for this grant is not generally received until the following year. Despite the delays in cash receipts, Western Center Academy has built up sufficient reserves that cash loans from Hemet USD’s general fund are not expected to be necessary for 2013-14.



# Multi-Year Projections and Assumptions

While not required, the preparation of a multi-year projection for charter schools is strongly recommended to help stakeholders analyze budgets and make financial decisions that can have multi-year impacts. The assumptions used in developing the WCA's multi-year projections are listed below.

- ADA is 97% in all years
- COLA increases of 1.565% in 2013-14, 1.80% in 2014-15 and 2.20% in 2015-16
- 18.997% deficit factor applied to General Purpose Block Grant rates for all years
- Add grade 9 in 2014-15 and grade 10 in 2015-16
- Growth of 110 students in 2014-15 and another 110 students 2015-16
- School year—180 days for all three years
- Rescind furlough days and salary rollbacks (equivalent to 5% salary increase) in 2013-14; no other salary increases for 2014-15 or 2015-16
- Step & column—1.60% increase to salaries in 2014-15 and 2015-16
- Staffing increases for grade level expansion in 2014-15

## ENROLLMENT AND ADA

Enrollment is projected at 375 students in 2013-14. Enrollment growth of 110 students in each of the two subsequent years is expected. The growth is related to adding grade 9 in 2014-15 and grade 10 in 2015-16. Enrollment for 2014-15 is projected at 485, and 595 in 2015-16. ADA is calculated at a rate of 96.6% for a total of 363.75 in 2013-14; 470.45 in 2014-15; and 574.95 in 2015-16.

## REVENUE

Multi-year revenue projections have been calculated using the current funding formula. The revenue projections in this report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As recommended by SSC, 1.566% was used as the cost-of-living adjustment (COLA) for the GP block grant. A COLA factor of 1.80% was used for 2014-15 and 2.20% for 2015-16. The 18.997% deficit factor was also applied to all three years of the projection. Should the proposed LCFF be enacted, the multi-year projections will be revised to reflect any changes in revenues resulting from the new funding formula.

Total revenue for 2014-15 is projected to increase by \$788,764 over amounts budgeted for the 2013-14 budget year. In 2015-16, revenues show an increase of \$789,074. The increases in revenue are attributed to enrollment growth.

## EXPENDITURES

Overall, 2014-15 expenses are projected to increase by approximately \$780,00 from 2013-14 budgeted amounts. Salaries and benefits are projected to increase by \$560,000 in 2014-15. The increase in cost is primarily related to step and column movement and added staff due to the increase in enrollment.

Compared to 2013-14, an increase of more than \$104,000 in projected books and supplies expenses, related to the addition of new staff and students for the grade level expansion, is projected for 2014-15. An increase of \$104,491 is projected in the services and operating expenses category and is related to additional lease costs for the grade level expansion. \$10,000 is projected for capital outlay in 2014-15, and transfers out remain at \$257,473.

In 2015-16, the second out-year of the projection, salary and benefit costs are expected to increase by





approximately \$475,000. The increase is related to further grade level expansion and step and column movement. Other expenses for 2015-16 show a slight increase from the prior year for routine increases in rates and the cost of supplies.

## Ending Balance

The multi-year projections show that WCA is expected to add slightly to its ending balance in 2014-15 with revenues exceeding expenses by \$47,581, bringing the ending balance to \$1,158,463. In 2015-16, the school expects to add another \$331,718 to its ending balance. At the end of the three-year projection, Western Center Academy expects to have an ending balance of almost \$1.5 million.

## CONCLUSION

In response to guidance by the Riverside County Office of Education, the multi-year projections were developed using the current funding formula for charter schools. The result are budget surpluses in all three years. Based on the assumptions listed on the previous page, the charter school expects it will be able to meet its financial obligations in the current and two subsequent years.

Should the LCFF formula, or some version of it, be put into place, then WCA may face some financial challenges because of its student demographics. The LCFF will financially benefit districts and charters with high percentages of EL students, students eligible for FRPM and foster children. Districts and charters with low percentages of these students, such as the Western Center Academy, will not benefit as much from the new formula.



# 2012-13 Estimated Actuals

Estimated Actuals for the 2012-13 budget year are included with the Western Center Academy's 2013-14 budget report. Estimated Actuals are projections of expenses for the fiscal year ending June 30, 2013, before all final financial information is available. At this time, total revenues for 2012-13 are projected to be \$2.8 million and expenses \$2.6 million. An increase of \$213,535 to the ending balance is projected. More detail on the Estimated Actuals projected revenues and expenses, along with the ending balance, is presented in the Budget Summary in the Appendix of this report.



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# Appendix - Summaries and Reports

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Cash Flow .....	A-3
Multi-Year Projections.....	A-5



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**Western Center Academy Charter  
2013-14 Budget Summary**

	2011-12 Audited Actuals	2012-13 Estimated Actuals	2013-14 Adopted Budget
<b>Beginning Balance</b>	<b>\$ 327,747</b>	<b>\$ 858,690</b>	<b>\$ 1,072,225</b>
<b>Revenues</b>			
Charter Genl Purpose Blk Grant	\$ 1,573,985	\$ 1,911,865	\$ 1,957,746
Federal Revenue	246,792	-	-
State Revenue	520,288	564,021	572,119
Local Revenue	205,150	310,065	274,445
Other Sources/Transfers In		29,076	
<b>Total Revenues</b>	<b>\$ 2,546,215</b>	<b>\$ 2,815,027</b>	<b>\$ 2,804,310</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 901,097	\$ 1,067,358	\$ 1,232,746
Classified Salaries	92,385	120,489	140,380
Employee Benefits	240,122	285,561	311,107
Books and Supplies	141,534	190,262	178,295
Services & Operating Exp	416,552	661,776	645,652
Capital Outlay	17,763	-	-
Other Outgo/Debt Service	-	-	-
Indirect Costs	-	-	-
Other Uses/Transfers Out	205,819	276,046	257,473
<b>Total Expenditures</b>	<b>\$ 2,015,272</b>	<b>\$ 2,601,492</b>	<b>\$ 2,765,653</b>
<b>Excess (Deficiency)</b>	<b>\$ 530,943</b>	<b>\$ 213,535</b>	<b>\$ 38,657</b>
<b>Ending Balance</b>	<b>\$ 858,690</b>	<b>\$ 1,072,225</b>	<b>\$ 1,110,882</b>



**Western Center Academy**  
**2013-14 Cash Flow - Adopted Budget**

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>JAN</b>	
		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>	
<b>A. BEGINNING CASH</b>		<b>258,932.44</b>		<b>485,992.54</b>		<b>726,811.56</b>		<b>885,888.75</b>		<b>589,502.17</b>		<b>548,588.20</b>		<b>611,656.25</b>	
<b>B. RECEIPTS:</b>															
Revenue Limit															
Charter Block Grant	8015	0.00	0.00%	16,787.59	1.21%	132,497.08	9.55%	50,640.25	3.65%	93,649.77	6.75%	180,917.48	13.04%	166,765.96	12.02%
Charter Block Grant (EPA)	8014	0.00	0.00%	0.00	0.00%	66,067.00	25.00%	0.00	0.00%	0.00	0.00%	66,067.00	25.00%	0.00	0.00%
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
In-Lieu	8096	0.00	0.00%	12,242.96	4.00%	24,485.92	8.00%	24,485.92	8.00%	24,485.92	8.00%	24,485.92	8.00%	24,485.92	8.00%
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other State Revenues	8300-8599	0.00	0.00%	1,979.32	0.35%	16,613.66	2.90%	16,423.12	2.87%	88,789.33	15.52%	22,699.01	3.97%	33,649.53	5.88%
Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	43,479.62	15.84%	1,620.00	0.59%	0.00	0.00%	34,091.52	12.42%	73,746.61	26.87%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>0.00</b>		<b>31,009.87</b>		<b>283,143.28</b>		<b>93,169.29</b>		<b>206,925.02</b>		<b>328,260.93</b>		<b>298,648.02</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	18,477.36	1.50%	82,339.52	6.68%	97,193.30	7.88%	96,977.52	7.87%	125,639.35	10.19%	129,655.84	10.52%	129,611.48	10.51%
Classified Salaries	2000-2999	0.00	0.00%	7,574.26	5.40%	8,362.67	5.96%	9,497.82	6.77%	13,144.49	9.36%	12,100.38	8.62%	12,280.80	8.75%
Employee Benefits	3000-3999	11,963.73	3.85%	25,080.30	8.06%	24,061.13	7.73%	24,855.16	7.99%	28,344.24	9.11%	28,165.49	9.05%	26,740.37	8.60%
Books & Supplies	4000-4999	618.59	0.35%	19,985.43	11.21%	28,329.34	15.89%	32,421.15	18.18%	20,064.06	11.25%	14,872.52	8.34%	4,018.66	2.25%
Services & Operating Expenses	5000-5999	29,895.51	4.63%	9,308.34	1.44%	3,983.03	0.62%	167,526.17	25.95%	60,646.85	9.39%	56,307.13	8.72%	46,640.13	7.22%
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	27,079.62	10.52%	8,049.38	3.13%	0.00	0.00%	24,091.52	9.36%	69,566.61	27.02%
<b>TOTAL DISBURSEMENTS</b>		<b>60,955.19</b>		<b>144,287.85</b>		<b>189,009.09</b>		<b>339,327.20</b>		<b>247,838.99</b>		<b>265,192.88</b>		<b>288,858.05</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
Jul 2013 TRANS	9640	-		-		-		-		-		-		-	
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-		-		-	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		397,054.87	38.04%	354,111.00	33.93%	64,943.00	6.22%	10,318.32	0.99%	0.00	0.00%	0.00	0.00%	112,196.57	10.75%
Accounts Payable/Def Rev		109,039.58	64.29%	14.00	0.01%	0.00	0.00%	60,546.99	35.70%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>288,015.29</b>		<b>354,097.00</b>		<b>64,943.00</b>		<b>(50,228.67)</b>		<b>0.00</b>		<b>0.00</b>		<b>112,196.57</b>	
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>227,060.10</b>		<b>240,819.02</b>		<b>159,077.19</b>		<b>(296,386.58)</b>		<b>(40,913.97)</b>		<b>63,068.05</b>		<b>121,986.54</b>	
<b>ENDING CASH (A +G)</b>		<b>485,992.54</b>		<b>726,811.56</b>		<b>885,888.75</b>		<b>589,502.17</b>		<b>548,588.20</b>		<b>611,656.25</b>		<b>733,642.79</b>	

5/22/2013

**Western Center Academy**  
**2013-14 Cash Flow - Adopted Budget**

		<b>FEB</b>		<b>MARCH</b>		<b>APRIL</b>		<b>MAY</b>		<b>JUNE</b>		<b>ACCRUALS</b>		<b>TOTAL</b>
		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		
<b>A. BEGINNING CASH</b>		<b>733,642.79</b>		<b>700,466.30</b>		<b>778,058.81</b>		<b>605,420.90</b>		<b>407,127.14</b>		<b>350,780.06</b>		<b>258,932.44</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
Charter Block Grant	8015	135,826.85	9.79%	59,242.15	4.27%	8,740.65	0.63%	0.00	0.00%	0.00	0.00%	542,336.22	39.09%	1,387,404.00
Charter Block Grant (EPA)	8014	0.00	0.00%	66,067.00	25.00%	0.00	0.00%	0.00	0.00%	66,067.00	25.00%	0.00	0.00%	264,268.00
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
In-Lieu	8096	24,485.92	8.00%	48,971.84	16.00%	24,485.92	8.00%	24,485.92	8.00%	24,485.92	8.00%	24,485.92	8.00%	306,074.00
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other State Revenues	8300-8599	20,614.41	3.60%	8,991.17	1.57%	19,168.56	3.35%	3,600.68	0.63%	0.00	0.00%	339,590.21	59.36%	572,119.00
Other Local Revenues	8600-8799	2,116.72	0.77%	10,223.48	3.73%	2,000.00	0.73%	23,144.33	8.43%	0.00	0.00%	84,022.72	30.62%	274,445.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL RECEIPTS</b>		<b>183,043.90</b>		<b>193,495.64</b>		<b>54,395.13</b>		<b>51,230.93</b>		<b>90,552.92</b>		<b>990,435.07</b>		<b>2,804,310.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	121,076.44	9.82%	122,080.57	9.90%	122,080.57	9.90%	122,080.57	9.90%	48,601.02	3.94%	16,932.46	1.37%	1,232,746.00
Classified Salaries	2000-2999	11,619.79	8.28%	13,086.64	9.32%	13,292.77	9.47%	13,210.19	9.41%	10,119.09	7.21%	16,091.10	11.46%	140,380.00
Employee Benefits	3000-3999	27,968.01	8.99%	27,898.79	8.97%	27,735.80	8.92%	26,978.98	8.67%	15,374.33	4.94%	15,940.67	5.12%	311,107.00
Books & Supplies	4000-4999	4,521.60	2.54%	4,153.26	2.33%	7,349.88	4.12%	11,958.44	6.71%	10,249.61	5.75%	19,752.46	11.08%	178,295.00
Services & Operating Expenses	5000-5999	51,034.55	7.90%	45,664.92	7.07%	56,574.02	8.76%	52,302.18	8.10%	62,625.65	9.70%	3,143.52	0.49%	645,652.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Transfers Out/Other Uses	7610-7699	0.00	0.00%	7,283.48	2.83%	0.00	0.00%	22,994.33	8.93%	0.00	0.00%	98,408.06	38.22%	257,473.00
<b>TOTAL DISBURSEMENTS</b>		<b>216,220.39</b>		<b>220,167.66</b>		<b>227,033.04</b>		<b>249,524.69</b>		<b>146,969.70</b>		<b>170,268.27</b>		<b>2,765,653.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-	100.00%	-		0.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		0.00	0.00%	104,264.53	9.99%	0.00	0.00%	0.00	0.00%	70.13	0.01%	730.58	0.07%	1,043,689.00
Accounts Payable/Def Rev		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.43	0.00%	0.00	0.00%	169,601.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>0.00</b>		<b>104,264.53</b>		<b>0.00</b>		<b>0.00</b>		<b>69.70</b>		<b>730.58</b>		<b>874,088.00</b>
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>(33,176.49)</b>		<b>77,592.51</b>		<b>(172,637.91)</b>		<b>(198,293.76)</b>		<b>(56,347.08)</b>		<b>820,897.38</b>		<b>912,745.00</b>
<b>ENDING CASH (A + G)</b>		<b>700,466.30</b>		<b>778,058.81</b>		<b>605,420.90</b>		<b>407,127.14</b>		<b>350,780.06</b>		<b>1,171,677.44</b>		<b>1,171,677.44</b>

5/22/2013



**Western Center Academy**  
**2014-15 Cash Flow for 2013-14 Adopted Budget**

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>JAN</b>	
		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>	
<b>A. BEGINNING CASH</b>		<b>350,520.75</b>		<b>566,522.85</b>		<b>765,073.92</b>		<b>931,187.85</b>		<b>569,538.15</b>		<b>509,829.53</b>		<b>593,341.80</b>	
<b>B. RECEIPTS:</b>															
Revenue Limit															
Charter Block Grant	8015	0.00	0.00%	22,219.05	1.21%	175,365.22	9.55%	67,024.40	3.65%	123,949.24	6.75%	239,451.56	13.04%	220,721.46	12.02%
Charter Block Grant (EPA)	8014	0.00	0.00%	0.00	0.00%	87,442.25	25.00%	0.00	0.00%	0.00	0.00%	87,442.25	25.00%	0.00	0.00%
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
In-Lieu	8096	0.00	0.00%	15,834.20	4.00%	31,668.40	8.00%	31,668.40	8.00%	31,668.40	8.00%	31,668.40	8.00%	31,668.40	8.00%
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other State Revenues	8300-8599	0.00	0.00%	2,536.00	0.35%	21,286.19	2.94%	17,915.65	2.48%	109,849.61	15.19%	29,083.04	4.02%	43,483.32	6.01%
Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	45,071.37	15.64%	1,620.00	0.56%	0.00	0.00%	35,507.63	12.32%	77,835.77	27.01%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>0.00</b>		<b>40,589.25</b>		<b>360,833.43</b>		<b>118,228.45</b>		<b>265,467.25</b>		<b>423,152.88</b>		<b>373,708.95</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	18,477.36	1.14%	107,454.08	6.60%	127,796.73	7.85%	127,580.95	7.84%	167,496.95	10.29%	173,092.97	10.63%	173,048.61	10.63%
Classified Salaries	2000-2999	0.00	0.00%	9,681.71	5.56%	10,505.37	6.04%	12,198.27	7.01%	15,615.05	8.97%	14,342.58	8.24%	14,879.64	8.55%
Employee Benefits	3000-3999	16,180.09	3.61%	36,291.70	8.09%	35,377.29	7.88%	36,368.22	8.10%	41,117.11	9.16%	40,849.59	9.10%	38,831.66	8.65%
Books & Supplies	4000-4999	919.10	0.33%	33,263.51	11.99%	44,352.87	15.99%	47,732.02	17.21%	31,595.81	11.39%	21,868.61	7.88%	6,131.56	2.21%
Services & Operating Expenses	5000-5999	36,436.64	4.86%	9,444.18	1.26%	4,118.87	0.55%	198,967.51	26.52%	69,350.95	9.25%	65,011.23	8.67%	55,344.23	7.38%
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	10,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	27,511.37	10.69%	6,802.51	2.64%	0.00	0.00%	24,475.63	9.51%	70,675.77	27.45%
<b>TOTAL DISBURSEMENTS</b>		<b>72,013.19</b>		<b>196,135.18</b>		<b>259,662.50</b>		<b>429,649.48</b>		<b>325,175.87</b>		<b>339,640.61</b>		<b>358,911.47</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
Jul 2013 TRANS	9640	-		-		-		-		-		-		-	
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		-	
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-		-		-	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		397,054.87	38.04%	354,111.00	33.93%	64,943.00	6.22%	10,318.32	0.99%	0.00	0.00%	0.00	0.00%	112,196.57	10.75%
Accounts Payable/Def Rev		109,039.58	64.29%	14.00	0.01%	0.00	0.00%	60,546.99	35.70%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>288,015.29</b>		<b>354,097.00</b>		<b>64,943.00</b>		<b>(50,228.67)</b>		<b>0.00</b>		<b>0.00</b>		<b>112,196.57</b>	
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>216,002.10</b>		<b>198,551.07</b>		<b>166,113.93</b>		<b>(361,649.70)</b>		<b>(59,708.62)</b>		<b>83,512.27</b>		<b>126,994.05</b>	
<b>ENDING CASH (A + G)</b>		<b>566,522.85</b>		<b>765,073.92</b>		<b>931,187.85</b>		<b>569,538.15</b>		<b>509,829.53</b>		<b>593,341.80</b>		<b>720,335.85</b>	

11/25/2012

**Western Center Academy**  
**2014-15 Cash Flow for 2013-14 Adopted Budget**

		<b>FEB</b>		<b>MARCH</b>		<b>APRIL</b>		<b>MAY</b>		<b>JUNE</b>		<b>ACCRUALS</b>		<b>TOTAL</b>
		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		<b>Estimate</b>		
<b>A. BEGINNING CASH</b>		<b>720,335.85</b>		<b>677,858.02</b>		<b>746,500.39</b>		<b>520,455.16</b>		<b>259,832.04</b>		<b>197,821.76</b>		<b>350,520.75</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
Charter Block Grant	8015	179,772.30	9.79%	78,409.37	4.27%	11,568.60	0.63%	0.00	0.00%	0.00	0.00%	717,803.80	39.09%	1,836,285.00
Charter Block Grant (EPA)	8014	0.00	0.00%	87,442.25	25.00%	0.00	0.00%	0.00	0.00%	87,442.25	25.00%	0.00	0.00%	349,769.00
PY Charter Blk Grant	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
In-Lieu	8096	31,668.40	8.00%	63,336.80	16.00%	31,668.40	8.00%	31,668.40	8.00%	31,668.40	8.00%	31,668.40	8.00%	395,855.00
PY In-Lieu	8099	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other State Revenues	8300-8599	26,412.15	3.65%	11,519.90	1.59%	24,917.02	3.45%	4,613.36	0.64%	0.00	0.00%	431,381.76	59.67%	722,998.00
Other Local Revenues	8600-8799	2,123.58	0.74%	10,651.61	3.70%	2,000.00	0.69%	24,495.95	8.50%	0.00	0.00%	88,861.09	30.84%	288,167.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL RECEIPTS</b>		<b>239,976.43</b>		<b>251,359.93</b>		<b>70,154.02</b>		<b>60,777.71</b>		<b>119,110.65</b>		<b>1,269,715.05</b>		<b>3,593,074.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	161,157.07	9.90%	162,556.07	9.99%	162,556.07	9.99%	162,556.07	9.99%	60,447.51	3.71%	23,408.56	1.44%	1,627,629.00
Classified Salaries	2000-2999	14,251.41	8.19%	15,838.84	9.10%	16,221.97	9.32%	15,925.10	9.15%	12,719.49	7.31%	21,872.57	12.57%	174,052.00
Employee Benefits	3000-3999	40,620.47	9.05%	40,433.47	9.01%	40,330.33	8.99%	39,277.95	8.75%	21,427.26	4.77%	21,677.86	4.83%	448,783.00
Books & Supplies	4000-4999	6,686.66	2.41%	6,385.08	2.30%	11,812.76	4.26%	19,274.48	6.95%	15,590.54	5.62%	31,800.00	11.46%	277,413.00
Services & Operating Expenses	5000-5999	59,738.65	7.96%	54,369.02	7.25%	65,278.12	8.70%	61,006.28	8.13%	71,005.83	9.47%	71.49	0.01%	750,143.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	10,000.00
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Transfers Out/Other Uses	7610-7699	0.00	0.00%	7,399.61	2.87%	0.00	0.00%	23,360.95	9.07%	0.00	0.00%	97,247.16	37.77%	257,473.00
<b>TOTAL DISBURSEMENTS</b>		<b>282,454.26</b>		<b>286,982.09</b>		<b>296,199.25</b>		<b>321,400.83</b>		<b>181,190.63</b>		<b>196,077.64</b>		<b>3,545,493.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		-		-		-	100.00%	-		0.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		0.00	0.00%	104,264.53	9.99%	0.00	0.00%	0.00	0.00%	70.13	0.01%	730.58	0.07%	1,043,689.00
Accounts Payable/Def Rev		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.43	0.00%	0.00	0.00%	169,601.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>0.00</b>		<b>104,264.53</b>		<b>0.00</b>		<b>0.00</b>		<b>69.70</b>		<b>730.58</b>		<b>874,088.00</b>
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>(42,477.83)</b>		<b>68,642.37</b>		<b>(226,045.23)</b>		<b>(260,623.12)</b>		<b>(62,010.28)</b>		<b>1,074,367.99</b>		<b>921,669.00</b>
<b>ENDING CASH (A + G)</b>		<b>677,858.02</b>		<b>746,500.39</b>		<b>520,455.16</b>		<b>259,832.04</b>		<b>197,821.76</b>		<b>1,272,189.75</b>		<b>1,272,189.75</b>

11/25/2012

# 2013-14 Adopted Budget Multi-Year Projection

2013-14 Adopted Budget Western Center Academy		2012-13 Estimated Actuals	2013-14 Adopted Budget	Change	2014-15 Projected Budget	Change	2015-16 Projected Budget	Change
<b>A. Revenues:</b>								
<b>General Purpose Blk Grant</b>								
State Aid	8015	1,603,965	1,651,672	47,707	2,186,054	534,382	2,733,234	547,180
In-Lieu	8096	307,900	306,074	(1,826)	395,855	89,781	483,786	87,931
<b>Total GPBG</b>	<b>8010-8099</b>	<b>\$ 1,911,865</b>	<b>\$ 1,957,746</b>	<b>\$ 45,881</b>	<b>\$ 2,581,909</b>	<b>\$ 624,163</b>	<b>\$ 3,217,020</b>	<b>\$ 635,111</b>
Federal Revenues	8100-8299	0	0	0	0	0	0	0
Other State Revenues	8300-8599	564,021	572,119	8,098	722,998	150,879	876,961	153,963
Other Local Revenues	8600-8799	310,065	274,445	(35,620)	288,167	13,722	288,167	0
Transfers In	8910-8929	29,076	0	(29,076)	0	0	0	0
Other Sources	8930-8979	0	0	0	0	0	0	0
Contributions	8980-8999	0	0	0	0	0	0	0
<b>Total Revenues</b>		<b>\$ 2,815,027</b>	<b>\$ 2,804,310</b>	<b>\$ 18,359</b>	<b>\$ 3,593,074</b>	<b>\$ 788,764</b>	<b>\$ 4,382,148</b>	<b>\$ 789,074</b>
<b>B. Expenditures:</b>								
Certificated Salaries	1000-1999	\$ 1,067,358	\$ 1,232,746	\$ 165,388	\$ 1,627,629	\$ 394,883	\$ 1,952,793	\$ 325,164
Classified Salaries	2000-2999	120,489	140,380	19,891	174,052	33,672	202,837	28,785
Employee Benefits	3000-3999	285,561	311,107	25,546	448,783	137,676	570,195	121,412
Books and Supplies	4000-4999	190,262	178,295	(11,967)	277,413	99,118	285,735	8,322
Services, Other Operating Expenses	5000-5999	661,776	645,652	(16,124)	750,143	104,491	768,897	18,754
Capital Outlay	6000-6599	0	0	0	10,000	10,000	12,500	2,500
Other Outgo	7100-7299/7400-7499	0	0	0	0	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0
Transfers Out	7610-7699	276,046	257,473	(18,573)	257,473	0	257,473	0
Other Uses	7630-7699	0	0	0	0	0	0	0
<b>Total Expenditures</b>		<b>\$ 2,601,492</b>	<b>\$ 2,765,653</b>	<b>\$ 164,161</b>	<b>\$ 3,545,493</b>	<b>\$ 779,840</b>	<b>\$ 4,050,430</b>	<b>\$ 504,937</b>
<b>C. Net Increase (Decrease)</b>		<b>\$ 213,535</b>	<b>\$ 38,657</b>	<b>\$ (145,802)</b>	<b>\$ 47,581</b>	<b>\$ 8,924</b>	<b>\$ 331,718</b>	<b>\$ 284,137</b>
<b>D. Beginning Fund Balance</b>		<b>\$ 858,690</b>	<b>\$ 1,072,225</b>	<b>\$ 213,535</b>	<b>\$ 1,110,882</b>	<b>\$ 38,657</b>	<b>\$ 1,158,463</b>	<b>\$ 1,119,806</b>
<b>Ending Fund Balance</b>		<b>\$ 1,072,225</b>	<b>\$ 1,110,882</b>	<b>\$ 38,657</b>	<b>\$ 1,158,463</b>	<b>\$ 47,581</b>	<b>\$ 1,490,180</b>	<b>\$ 1,442,600</b>

Revenue Limit Version  
6/5/2013