

Mesa Union School District

Agenda for the Regular Meeting of the Board of Trustees to be held on Tuesday, June 18, 2013, at 6:00 p.m. in the Multi-Purpose Room located at 3901 North Mesa School Road, Somis, California 93066

The regularly scheduled meeting of the Board of Trustees will begin at 6:00 p.m. with Closed Session and approximately 6:30 p.m. for Open session. A complete agenda packet is available at the District Office, 3901 North Mesa School Road, Somis, Monday and Tuesday prior to a regularly scheduled meeting and available on line at www.mesaschool.org.

1. CLOSED SESSION: During this time, the Board may adjourn to Closed Session to discuss confidential material relating to:

- A. Personnel as it relates to 2013-2014 staffing authorized by Government Code §54957
- B. Negotiations as it relates to MUTA and MUST authorized by Government Code §3549.1
- C. Superintendent's evaluation authorized by Government Code §54957
- D. Potential Litigation as authorized by Government Code §54956.9

2. OFFICIAL OPENING - PLEDGE OF ALLEGIANCE

3. ADOPTION OF AGENDA

Usually an agenda covers an entire session, in which case it is the order of business for that session and is adopted by majority vote of the assembly. Thereafter, no change can be made in the agenda except by a two-thirds vote or by unanimous consent. At the point of adoption of the agenda, any Board member or the Superintendent can request that the agenda be re-ordered.

4. MINUTES

It is the recommendation of the district administration that the Board of Trustees approve the minutes of the regular meeting of May 21, 2013, as presented.

5. AUDIENCE TO ADDRESS BOARD OF TRUSTEES

PRESENTATIONS/COMMENTS BY THE PUBLIC. All individuals are invited to speak to the Board during Public Comment on matters related to the District. If you wish to address the Board, please plan to complete a Speaker Form prior to the start of the meeting. Forms are available in the District Office, on-line at www.mesaschool.org, and at the Board meeting.

6. SUPERINTENDENT AND PRINCIPAL'S REPORTS

Superintendent:

- A. Planning for the 2013-2014 school year.
- B. Summer Facilities
- C. Migrant Summer School
- D. Technology Report

Principal:

- A. Classroom placement 2013-2014
- B. Junior High Schedule update
- C. Music Festival

7. BOARD MEMBERS' REPORTS AND COMMUNICATIONS

A. Correspondence

- 1. State of California Department of Transportation Revised Exhibit "A" of the agreement for sharing cost of state Highway Electrical Facilities with the County of Ventura**

- B. Board Members' Reports and Communications
- C. Board Members' Interests and Concerns

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8. CONSENT AGENDA

**Approval of Consent Agenda – All items on the Consent Agenda are to be approved as one motion unless a Board Member requests separate action on a specific item. Each item approved shall be deemed to have been read in full and adopted as recommended.*

A. Purchase Orders – Mesa

That the Purchase Orders be approved as presented.

PLEASE SEE AGENDA ITEM 8A IN THE PACKET

B. Check Register – Mesa

That the check register be approved as presented.

PLEASE SEE AGENDA ITEM 8B IN THE PACKET

C. Statement of Revenues and Expenditures

That the Statement of Revenues and Expenditures be approved as presented.

PLEASE SEE AGENDA ITEM 8C IN THE PACKET

D. Current Enrollment Report

That the enrollment report be accepted as presented.

PLEASE SEE AGENDA ITEM 8D IN THE PACKET

E. Student of the Month, Student of the Quarter, and Special Awards

That the Student of the Month and Student of the Quarter listings be accepted as presented.

PLEASE SEE AGENDA ITEM 8E IN THE PACKET

F. Golden Valley Charter School Statement of Revenue and Expenditures

That the Board of Trustees accept the Statement of Revenue and Expenditures from the Golden Valley Charter School.

PLEASE SEE AGENDA ITEM 8F IN THE PACKET

G. Response to the Ventura County Grand Jury Report

That the Board of Trustees accept the response to the Grand Jury Report

PLEASE SEE AGENDA ITEM 8G IN THE PACKET

9. ACTION/DISCUSSION ITEMS

OPEN PUBLIC HEARING

A. Adoption of the budget for 2013-2014

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CLOSE PUBLIC HEARING

- B.** Consideration of approval of the 2012-2013 Proposition 30 Spending Plan and use of the 2012-2013 Proposition 30 Education Protection Account funds.

It is the recommendation that the Board of Trustees approve the 2012-2013 Proposition 30 Spending Plan and use of the 2012-2013 Proposition 30 Education Protection Account funds.

PLEASE SEE AGENDA ITEM 9B IN THE PACKET

- C.** Consideration of approval of the 2013-2014 Proposition 30 Spending Plan and use of the 2013-2014 Proposition 30 Education Protection Account funds.

It is the recommendation that the Board of Trustees approve the 2013-2014 Proposition 30 Spending Plan and use of the 2013-2014 Proposition 30 Education Protection Account funds.

PLEASE SEE AGENDA ITEM 9C IN THE PACKET

- D.** Consideration of Adoption of 2013-2014 Budget.

It is the recommendation that the Board of Trustees adopt the 2013-2014 Budget.

PLEASE SEE AGENDA ITEM 9D IN THE PACKET

- E.** Consideration of approval of the Ventura County Office of Education Agreement for Nursing and Speech Services for the 2013-2014 school year.

It is the recommendation of the District Administration that the Board of Trustees approve the agreement with Ventura County Office of Education for Nursing and Speech Services for the 2013-2014 school year.

PLEASE SEE AGENDA ITEM 9E IN THE PACKET

- F.** Consideration of approval of the 2013-2014 Zangle Service Level Agreement with the Ventura County Office of Education.

It is the recommendation of the District Administration that the Board of Trustees approve the Zangle agreement for 2013-2014

PLEASE SEE AGENDA ITEM 9F IN THE PACKET

- G.** First Reading for Policy Revisions.

It is the recommendation of the District Administration that the Board of Trustees review the policies in sections 0000-9000 from the March 2013 updates. These policies will be placed on the August agenda.

PLEASE SEE AGENDA ITEM 9G IN THE PACKET

- H.** Consideration of Adoption of the updated Board Policies as presented or amended.

It is the recommendation of the District Administration that the Board of Trustees adopt the updated Board Policies.

PLEASE SEE AGENDA ITEM 9H IN THE PACKET

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10. PERSONNEL –

Classified:

- A. Consideration of approval to hire (1) Summer School Instructional Assistant for the Migrant Summer School Program (to be funded by Migrant funds).

It is the recommendation of the District Administration that the Board of Trustees approve hiring the Summer School Instructional Assistant Position.

- B. Consideration to hire Martha Bautista for the position of Summer School Instructional Assistant.

It is the recommendation of the District Administration that the Board of Trustees approve hiring Martha Bautista for the position of Summer School Instructional Assistant.

PLEASE SEE AGENDA ITEM 10B

Certificated:

- C. Consideration of Approval to hire (2) Migrant Summer School Teachers for the Migrant Summer School program (to be funded by Migrant funds).

It is the recommendation of the District Administration that the Board of Trustees approve the hiring of the (2) Migrant Summer School teaching positions.

- D. Consideration of approval to hire the following teachers for Migrant Summer School. Teachers have agreed to job share the (2) positions.

1. Kim Kuklenski
2. Jill Brody
3. Carolyn Grogan
4. Deana Sakai
5. Lynn Slidders

It is the recommendation of the District Administration that the Board of Trustees approve the hiring of the above listed teachers for Migrant Summer School.

PLEASE SEE AGENDA ITEM 10D

11. ITEMS FOR FUTURE CONSIDERATION

12. FUTURE MEETINGS

- A. Please provide your availability for the remainder of June and/or July in the event a Special Board Meeting is required.
- B. Board Retreat - proposed date
- C. August 20, 2013, 6:00 p.m.

13. ADJOURNMENT

In accordance with requirements of the Americans with Disabilities Act and related federal regulations, individuals who require special accommodation, including but not limited to an American sign language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent's office at least two days before the meeting.

Call to order

The May 21, 2013 regular meeting of the Board of Trustees of the Mesa Union School District was called to order by President Nemets at 6:05 p.m., in the Multi-Purpose Room.

At 6:05 p.m. President Nemets asked for public comment on closed session items. Hearing none, she announced that the Board was going into closed session to discuss Personnel as relates to the 2013-2014 school year and Negotiations.

At 6:38p.m. the Board returned to open session and President Nemets reported that the Board had just returned from closed session where Personnel as relates to the 2013-2014 school year and Negotiations were discussed. No action was taken.

Roll Call

Board members present were Susan Nemets, Steven Sullivan, Rick Murray, Noel Camanag and Judith Thielemann.

Administration Present: Dr. Babb, Superintendent; Ryan Howatt, Principal, and Cindy Hansen, CBO.

Pledge

President Nemets led the Pledge of Allegiance

Agenda

The agenda was adopted by common consent.

Minutes

The minutes of the regular Board meeting of April 16, 2013, were approved by common consent.

Public Comment

No public comments

Cindy Hansen provided a Presentation of the Transportation Program Costs

Superintendent's Report

Superintendent:

1. **Migrant Summer School**-This year's summer school will have a later start and end date. Dr. Babb would like to link student learning with the next school year. A later start date will support learning into the next year and bridge the summer opportunity gap. Migrant summer school will take place from July 9th-August 15th. Students have started signing up for summer school. A few parents signed up their students at the last Migrant meeting. A few teachers have already submitted their notice of interest.

Trustee Murray approached the Board of Trustees to inquire on the Tiger Cub Program. Dr. Babb clarified that due to funding, the Tiger Cub Program will not be available to future kindergarten students.

Trustee Sullivan reminded the Board of Trustees that last year, the idea of having a summer academy had been discussed.

Trustee Thielemann commented that recently there have been some rulings that limit collection of fees; these might prohibit Mesa Union School District from offering such academies and collecting fees.

Trustee Nemets clarified that the Board of Trustees had previously discussed how other schools, and foundations in the County offer summer programs that parents are responsible for paying, and are not affiliated directly with the school. Implementing these types of enrichment programs would provide Mesa with revenue from the facility fees that are collected.

The Board of Trustees decided to revisit the topic at the September Board Meeting to discuss the planning and implementing of enrichment summer programs for 2013-2014.

2. **Golden Valley Charter School**- The Board of Trustees of Golden Valley Charter School met Tuesday, May 6. Dr. Babb and Cindy Hansen attended the board meeting. One of board items discussed was the rising cost in special education services. The director of GVCS attributes the rising costs to a small increase in the number of students served and, more significantly, a rise in students

with high needs, which is a growing trend. The director of GVCS outlined the services for each student and indicated high costs would remain in effect for years to come. Dr. Babb also shared that Golden Valley Charter School is contracting with a vendor, SEATS, to provide special education services. The excess cost and the encroachment from Mesa Union School District were also discussed during the meeting. Due to the cost concerns and encroachment, the MOU between Golden Valley Charter School and Mesa Union School District was tabled to the June GVCS Board Meeting. Dr. Babb will be consulting with Mary Samples from SELPA regarding cost concerns.

Trustee Sullivan approached the Board and shared his concerns regarding the rising cost, and inquired on the oversight of the services being provided and the costs that are being incurred. Trustee Sullivan expressed his concern about who is overseeing the recommendations that being made for student services. Trustee Sullivan would like clarification if the vendors providing the services are involved in making the special education service recommendations. Trustee Sullivan is concerned that there may be a conflict of interest.

- Budget planning update-** Dr. Babb shared that the Governor's May revision budget was published last week. Dr. Babb and Cindy Hansen, CBO have been reviewing the budget. Cindy Hansen provided the Board of Trustees with a budget overview. Cindy Hansen shared that she would be attending the school services interpretation of the Governor's budget. Cindy Hansen also shared that at the second interim Mesa used the classic revenue limit formula. During the second interim the Local Control Funding Formula allowed funding to be consolidated and supplemented with the free and reduced and English learner funding. With the May revision, the Local Control Funding Formula has implemented new requirements. Cindy Hansen shared that she anticipates that the classic funding formula will be used for the June adopted budget. She does not feel that the state will have an adopted budget by June 30th. Cindy also shared that school services recommends that districts budget conservatively using the classic formula. Mesa has budgeted using the classic formula, and with the May revise there will be a possible 5.85% revenue increase. Also with the May revise it is anticipated that one-time funds will be allocated for Common Core. Cindy will provide a comparison of the local control funding in June with the adopted budget.

Principal's Report

Principal:

- Intervention-**Mr. Howatt shared that Mesa provided two types of intervention for the Pre-CST. One of the interventions was funded by Supplemental Educational Services, which is an NCLB requirement for schools in Year 2 of Program Improvement and beyond. The data are being reviewed. The other intervention was an in-house intervention that was coordinated by Mrs. Muhlitner. The in-house intervention demonstrated a significant gain. The 3rd graders were given a pre/post Datawise assessment that was taken on the computer. Most grade levels demonstrated an overall gain. The 3rd graders had a 17 point gain. The 4th graders lost 2 points, the 5th graders gained 3 points, 6th grade gained 15 points, the 7th graders lost 2 points and the 8th graders gained 6 points. The assessment was based on the CST blueprints which include questions on vocabulary concept development, textural comprehension analysis, ability to make inferences, evaluating text, evaluating and revision narrative analysis. Teachers will be able to review and have assessments available for future data comparison. Mr. Howatt thanked Mrs. Muhlitner and all the teachers who helped coordinate the Pre-CST intervention.

Dr. Babb also shared with the Board of Trustees that some of the students receiving SES services will continue to receive services through summer. At least one parent decided to pay service provider to continue providing services.

- SPSA Writing Goal update-** Mr. Howatt shared that at one of the last staff meetings, it was decided that student writing was going to be reviewed. Staff is now working on assigning an expository writing assignment that will be reviewed and scored collaboratively at the May 28th staff meeting. Some of the benefits of the assignment is improving teacher practice, and having anchor papers available to students that will demonstrate different grading levels.

Board Member's Reports and Communications

Board Member's Reports and Communication:

Trustee Nemets shared that a thank you letter was received on behalf of Mrs. Wilkinson.

Trustee Nemets presented correspondence from the County Office of School regarding the positive certification of the second interim.

Trustee Nemets presented correspondence from the County of Ventura Grand Jury Report regarding School Safety. Dr. Babb advised the Board of Trustees that he will be working on a response to the County of Ventura Grand Jury.

Trustee Camanag shared his experience from attending the "Linking Learning with our Business and Community Leaders" program and luncheon hosted by the Oxnard Union High School District and Ventura County Office Education and held at the Oxnard Tower Club on April 18th.

Trustee Murray shared that he attended the 6th Grade Wax Museum at Mesa, and was very impressed with the work that is put into the project. The students did a great job with their presentations and costumes.

Trustee Nemets shared that she attended the GATE leadership conference. Her daughter who attended the conference had great feedback.

Trustee Sullivan shared that he attended the ACE Board meeting, and wanted to share with the Board and office staff the importance of entering the correct student demographic information. At the ACE Board meeting he found some demographic discrepancies from year to year comparison.

Trustee Thielemann shared her concern and would like to reiterate that we continue to keep a safe culture for students, and has suggested that there be more focus on the social aspect of Junior High.

Trustee Nemets wanted to reiterate a concern that has already been discussed in the past. Trustee Nemets does not feel that it's in the students' best interest to be grouped together all day based on their math ability. The changes to the Junior High Schedule should include these changes. Trustee Murray also expressed that he has also shared the same concerns with Dr. Babb and Mr. Howatt.

Consent Agenda

The Consent Agenda was approved by common consent.

Purchase orders totaling \$8,492.00

Checks totaling \$244,906.30

Fund Balances

Student of the month

Enrollment report of 663

Golden Valley Charter School income/expenditure statement

Trustee Thielemann left the meeting at 8:10 pm

ACTION
Open Public
Hearing

President Nemets opened the public hearing at 8:11 p.m. for the purpose of taking questions or comments regarding the budget and Tier III Categorical flexible spending.

President Nemets closed the Public Hearing at 8:13 p.m.

Resolution
#12-13-13

On motion of Trustee Sullivan, seconded by Trustee Camanag, and carried with a 4-0-1 vote, Resolution #12-13-12 Tier III Categorical Flexibility was adopted.

SELPA

Trustee Camanag motioned, seconded by Trustee Sullivan to approve the service contract with SELPA not to exceed \$450.00.

On motion of Trustee Sullivan, seconded by Trustee Camanag and carried with a 4-0-1 vote, the motion was amended to read that MUSD has an agreement with SELPA for services for consultation for students with Orthopedic Impairments not to exceed \$450.00. The amended motion was approved, 4-0-1.

End of the Year
Resolutions

On motion of Trustee Murray, seconded by Trustee Sullivan and carried with a 4-0-1 the end of the year resolutions were adopted:

Official Minutes of the May 21, 2013 Regular Meeting of the Board of Trustees of the Mesa Union School District

	<p>Resolution #12-13-13-Temporary Loans between District funds Resolution #12-13-14-Appropriation Transfers Resolution #12-13-15-Authority for the Board to improve compensation for certain categories of employees after July 1, 2013.</p>
Certification of Signatures	<p>On motion of Trustee Sullivan, seconded by Trustee Murray, and carried with a 4-0-1 vote, the Certification of Signatures was signed and approved.</p>
Los Padres Council, Learning Life Agreement	<p>On motion of Trustee Sullivan, seconded by Trustee Camanag, and carried with a 4-0-1 vote, the Los Padres Council, Learning for Life Agreement for the 6th grade Outdoor Field Trip on November 12th-November 15th, 2013 was approved.</p>
Brightspark Tour Agreement	<p>On motion of Trustee Camanag, seconded by Trustee Murray and carried with a 4-0-1 vote, the Bright Spark Tour Agreement for the 8th grade Washington D.C. Field Trip on April 11th-April 16th, 2014, was approved.</p>
Escape Financial & Payroll/Personnel	<p>On motion of Trustee Murray, seconded by Trustee Sullivan and carried with a 4-0-1 vote, the 2013-2014 Annual Agreement for Escape Financial & Payroll/Personnel System provided by the Ventura County Office of Education was approved.</p>
Field Trip Request	<p>On motion of Trustee Camanag, seconded by Trustee Murray and carried with a 4-0-1 vote, the following Field Trip requests were approved.</p> <ul style="list-style-type: none">• 6th grade Outdoor School• 8th grade Washington D.C
Board Policies	<p>On motion of Trustee Sullivan, seconded by Trustee Murray, and carried with a 4-0-1 vote, the Board of Trustees adopted the policy updates as presented and amended.</p>
Board Policies 1st Read	<p>The Board was provided with Board Polices for 1st review to be brought back for approval at the June 18, 2013, meeting.</p>
Discussion of School Safety Assessment Report	<p>The Board reviewed and discussed the School Safety Assessment report. Dr. Babb shared a prioritized plan of actions. Top priorities can be accomplished before the beginning of the 2013-14 school year.</p>
Personnel	<p>On motion of Trustee Murray, seconded by Trustee Camanag and carried with a 4-0-1 vote, the rehire of Erika Muhlitner as a Temporary (.40) 4th/5th grade classroom for the 2013-2014 school year was approved.</p>
Future Meetings	<p>Tuesday, June 18, 2013 Superintendent's Evaluation-Closed Session Use of Site for Summer Programs-September 17, 2013</p>
Adjournment	<p>There being no further items of business, the meeting was adjourned at 9:13 p.m.</p>

DEPARTMENT OF TRANSPORTATION

DISTRICT 7

100 MAIN STREET, SUITE 100
LOS ANGELES, CA 90012-3606
PHONE (213) 897-2315
FAX (213) 897-3752

RECEIVED

MAY 17 2013

**PUBLIC WORKS AGENCY
CENTRAL SERVICES**

*Flex your power!
Be energy efficient!*

May 15, 2013

Mr. Jeff Pratt
Director of Public Works
800 S. Victoria Ave.
Ventura, California 93009-1600

Dear Director:

**SUBJECT: RETYPED AND UPDATED EXHIBIT "A" OF THE AGREEMENT
FOR SHARING COST OF STATE HIGHWAY ELECTRICAL
FACILITIES WITH THE COUNTY OF VENTURA**

Attached is the updated Exhibit "A" to the July 9, 2001 agreement cited above, which now reflects the addition of a traffic control system at the intersection of State Route 118, La Vista Avenue, and Mesa School Road.

Caltrans will bill the County for 50 % of the cost of energy and maintenance of the traffic signals located on the two legs of the intersection under Caltrans jurisdiction.

Your signature on this letter will serve as concurrence regarding the changes to Exhibit "A". Please return one signed original of this letter to the following address:


Department of Transportation, Caltrans
100 S. Main Street, MS 03
Los Angeles, CA 90012
Attention: Mario C. De Jesús
Agreements Coordinator

Director of Public Works
May 15, 2013
Page 2

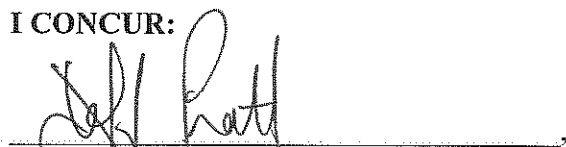
If you have any questions pertaining to this letter, please contact:

Mario C. De Jesús
Agreements Coordinator
mario.de.jesus@dot.ca.gov
213-620-2109

Sincerely,

for 
Richard Gordon, Office Chief
Maintenance Support
Caltrans

I CONCUR:


Jeff Pratt
Director of Public Works
Ventura County Public Works Agency

Attachment

Exhibit "A"
 Agreement for the Sharing of Electrical Costs
 on State Highways with the County of Ventura

Basis of Cost Distribution
 Effective: May 15, 2013

State-Owned and Maintained

No.	Route	Post Miles	Local Description	Type of Facility	Type Code	Units	Cost Distribution	
							% State	% County
1.	Ven 33	8.510	Ventura Ave and Larmier Ave (Co Agmt #79-04)	Signal E11482-200W (HPS)	P	1.0	50	50
				2-132W(SNB)	E		50	50
					G		50	50
2.	Ven 33	8.79	Ventura Ave S/B at Oak View Ave	Signal E1149 200W (HPS)	P	1.0	50	50
				2-132W (HPS)	E		50	50
					G		50	50
3.	Ven 33	9.000	Ventura Ave S/B at Santa Ana/Ojai (Co Agmt #73-05)	Signal E0787 3-200W (HPS)	P	1.5	50	50
4.	Ven 33	10.650	Ventura Ave and Woodland Ave (Co Agmt # 92-04)	Signal E1432 3-200W	P	1.5	67	33
					E,L		67	33
					G		67	33
5.	Ven 34	6.320	East 5 th St N/B at Rice	Signal E0322 4-200W (HPS)	P	2.0	50	25*
					E		50	25*
6.	Ven 34	8.430	East 5 th St at Pleasant Valley (Co Agmt #70-14)	Signal E0724 4-200W (HPS)	P	2.0	50	50
					E		50	50
7.	Ven 34	10.430	East 5 th St N/B at Las Posas (Co Agmt # 68-34)	Signal E0323 4-200W (HPS)	P	2.0	50	50
					E		50	50
8.	Ven 34	17.001	Lewis Rd at West St	1-250W (HPS)	L	0.5	67	33
9.	Ven 34	17.131	Lewis Rd at Bell St	1-250W (HPS)	L	0.5	67	33
10.	Ven 34	17.231	Lewis Rd at Rice St	1-250W(HPS)	L	0.5	50	50
11.	Ven 34	17.321	Lewis Rd at North St	1-250W(HPS)	L	0.5	50	50
12.	Ven 118	1.100	Wells Rd at Violeta	2-200W (HPS)	L	1.0	67	33
13.	Ven 118	1.300	Wells Rd at Nardo (Co Agmt #72-11)	Signal E0212 6-200W (HPS)	P	3.0	50	50
					E		50	50
14.	Ven 118	2.877	Los Angeles at Rose/Lloyd Butler, Saticoy (Co Agmt #97-04)	Signal E1477 3-200W (HPS)	P	1.5	67	33
					E		67	33
15.	Ven 118	4.160	Los Angeles Av at Santa Clara	Signal E1360 3-200W (HPS)	P	1.5	67	33
					E		67	33
16.	Ven 118	5.231	Los Angeles Ave at Mesa School Rd	Signal E1583 4-200W(HPS)	P	2.0	50	50
					E			
17.	Ven 126	16.596	Telegraph Rd at Hall Rd and Sycamore	2-200W (HPS)	L	1.0	50	50
18.	Ven 126	18.900	Ventura St at Old Telegraph Rd	1-250W (HPS)	L	1.0	67	33
19.	Ven 126	28.30	126 Freeway at Main St/Torrey Rd (Co Agmt #96-04)	Signal E1446 4-200W (HPS)	P	2.0	50	50
					E		50	50
20.	Ven 150	11.270	Casitas Pass Rd-Baldwin Rd-Santa Ana Rd	2-200W (HPS)	E	1.0	67	33
21.	Ven 150	14.760	Ventura Av at Loma Dr (CO Agmt #99-05)	Signal	P		50	50**

No.	Route	Post Miles	Local Description	Type of Facility	Type Code	Units	Cost Distribution	
							% State	% County
22.	Ven 232	0.870	Vineyard at Stroube St, S.P. 1 Vineyard (Co Agmt #87-10)	Signal E0554 4-200W (HPS)	P E	2.0	50 50	25* 25*
23.	Ven 232	1.188	Vineyard Av at Walnut Dr (Co Agmt #93-04)	Signal E 1433 3-200W (HPS) 3-132W (SNB)	P E G	1.5 6.0	67 67 67	33 33 33
24.	Ven 232	1.434	Vineyard at Simon Wy, S.P. 126 1/2 Simon Way (Co Agmt #87-12)	Signal E 1305 4-200W (HPS)	P E	2.0	50 50	50 50
25.	Ven 232	2.600	Vineyard Av at Central Av (Co Agmt #78-10)	Signal E 1143 2-200W (HPS)	P E	1.0	67 67	33 33

*Costs shared with the City of Oxnard.

** New Signal Installation scheduled for near future.

Legend

Facility Type

HPS - High Pressure Sodium
MV - Mercury Vapor
SNB - Street Name B (2-72" bulbs) illuminated sign

Type Code

E - Combination signal and lighting pole
G - Illuminated sign (Directional and Street Name)
L - Highway Lighting
P - Traffic Signal (Traffic Signal Activated)

Highlighted sections were added in the May 15, 2013 update.

Effective: May 15, 2013

Includes 05/01/2013 - 05/31/2013

PO Number	Vendor Name	Site	Description	Fund Object	Account Amount	
B0313-00087	A TREE OF KNOWLEDGE ED SERV	MESA	tutoring	010-5819	2,500.00	
B0313-00088	CLUB ZI IN-HOME TUTORING SERV	MESA	tutoring services for students	010-5819	825.00	
B0313-00089	VTA CNTY OFFICE OF EDUCATION	MESA	tutoring services for students	010-5819	11,242.00	
P0313-00204	INFINITY COMMUNICATIONS	MESA	E-RATE	010-5800	2,249.90	
P0313-00205	VTA CNTY OFFICE OF EDUCATION	MESA	fingerprints for coaches	010-5804	94.00	
P0313-00206	BELIEVE PRODUCTIONS, INC	MESA	Spirit gear	010-4300	715.95	
P0313-00207	DANIELS TIRE SERVICE	MESA	wheel balance for bus	010-5600	156.45	
P0313-00208	HOUGHTON MIFFLIN CO	MESA	gate testing	010-5800	389.15	
P0313-00209	MODESTO & SON'S PUMPING	MESA	Portable toilets	010-5600	300.00	
P0313-00210	VTA CNTY OFFICE OF EDUCATION	MESA	workshop for Superintendent	010-5220	25.00	
P0313-00211	INTERACTIVE EDUCATIONAL SERV	MESA	e-mails	010-5800	810.00	
Total Number of POs				11	Total	19,307.45

Fund Summary

Fund	Description	PO Count	Amount
010	General Fund	11	19,307.45

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Includes 05/01/2013 - 05/31/2013

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B0311-00081	93,969.00	010-7439	General Fund/Debt Service-Principal	23,844.00
B0313-00011	1,735.00	010-5800	General Fund/Professnl/Consult Serv & Opera	321.50
B0313-00031	1,400.00	010-4300	General Fund/Materials and Supplies	387.10
B0313-00040	3,259.00	010-4300	General Fund/Materials and Supplies	610.00
B0313-00051	1,000.00	010-5600	General Fund/Rentals,Leases,Repairs & Nonca	162.13
B0313-00057	7,753.00	010-5902	General Fund/Internet Services	706.06
B0313-00062	29,000.00	010-5899	General Fund/Legal Services	2,646.78
B0313-00073	38,059.50	130-4300	Cafeteria Fund/Materials and Supplies	262.00
B0313-00073	38,059.50	130-4700	Cafeteria Fund/Food	2,993.77
			Total PO B0313-00073	3,255.77
B0313-00086	1,200.00	010-4300	General Fund/Materials and Supplies	310.68
			Total PO Changes	32,244.02

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

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Checks Dated 05/01/2013 through 05/31/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003806209	05/01/2013	GOLDEN VALLEY VIRTUAL CHARTER	010-8096		6,358.00
5003806210	05/01/2013	REVOLVING ACCOUNT	010-5220		25.00
5003806211	05/02/2013	ALTA DENA DAIRY	130-4700		1,098.25
5003806212	05/02/2013	BUSINESS SERVICES AUTHORITY	010-5803		34,094.00
5003806213	05/02/2013	CALIF DEPT OF EDUCATION	130-4700		124.80
5003806214	05/02/2013	DIAL SECURITY	010-5800		57.88
5003806215	05/02/2013	EXCEL LD	010-5901		11.02
5003806216	05/02/2013	GOLDEN VALLEY CHARTER SCHOOL	010-8096		71,873.00
5003806217	05/02/2013	INFINITY COMMUNICATIONS	010-5800		2,249.90
5003806218	05/02/2013	OFFICEMAX, INC	010-4300		557.91
5003806219	05/02/2013	SO CA GAS CO	010-5501		490.54
5003806220	05/02/2013	TARANGO'S DIESEL REPAIR	010-4300	28.59	
			010-5600	785.05	813.64
5003806221	05/02/2013	VENTURA LAMINATING INC	010-4300		285.81
5003806222	05/02/2013	VTA CNTY OFFICE OF EDUCATION	010-5804		94.00
5003806223	05/03/2013	ALERT COMMUNICATIONS	010-5800		162.95
5003806224	05/03/2013	POOLE OIL COMPANY	010-4310		1,183.88
5003806225	05/03/2013	SELF-INSURED SCHOOLS OF CALIF	010-9534		47,133.15
5003806226	05/03/2013	TAX DEFERRED SERVICES	010-9539		200.00
5003806227	05/09/2013	BARON INDUSTRIES	010-4300		64.30
5003806228	05/09/2013	COAST TO COAST COMPUTER PROD	010-4300		329.82
5003806229	05/09/2013	EMPIRE CLEANING SUPPLY	010-4300		1,521.66
5003806230	05/09/2013	HOME DEPOT CREDIT SERVICES	010-4300		598.76
5003806231	05/09/2013	JOHN DEERE LANDSCAPES	010-5600		1,556.34
5003806232	05/09/2013	MISSION LINEN SUPPLY	130-5600		62.84
5003806233	05/09/2013	NASON'S LOCK & SAFE, INC	010-5600		155.00
5003806234	05/09/2013	SYSCO VENTURA	130-4300	146.41	
			130-4700	1,823.71	1,970.12
5003806235	05/09/2013	TARANGO'S DIESEL REPAIR	010-4300	64.70	
			010-5600	189.00	253.70
5003806236	05/09/2013	VERIZON WIRELESS	010-5902		380.00
5003806237	05/09/2013	VERIZON WIRELESS	010-5901		159.79
5003806238	05/13/2013	ANIMAL & INSECT PEST MGMT INC	010-5506		199.00
5003806239	05/13/2013	REVOLVING ACCOUNT	010-5800	19.00	
			010-5903	185.20	204.20
5003806240	05/13/2013	SYSCO VENTURA	130-4300	272.25	
			130-4700	1,270.62	1,542.87
5003806241	05/13/2013	UNDERWOOD FAMILY FARMS	130-4700		621.35
5003806242	05/15/2013	Irene G. Ramirez	010-5903		12.45
5003806243	05/15/2013	Erica G. Magdaleno	010-4300		20.52
5003806244	05/15/2013	BELIEVE PRODUCTIONS, INC	010-4300	715.95	
			Unpaid Sales Tax	49.95-	666.00
5003806245	05/15/2013	CITY NATIONAL BANK	010-7438	14,025.00	
			010-7439	23,843.88	37,868.88
5003806246	05/16/2013	Erica G. Magdaleno	010-4300		79.36
5003806247	05/16/2013	Michael Babb	010-4300		20.41
5003806248	05/16/2013	COAST TO COAST COMPUTER PROD	010-4300		216.87

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

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Checks Dated 05/01/2013 through 05/31/2013

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5003806249	05/16/2013	DANIELS TIRE SERVICE	010-5600		156.45
5003806250	05/16/2013	HOUGHTON MIFFLIN HARCOURT	010-5800		389.15
5003806251	05/16/2013	RICOH USA, INC	010-5600		2,894.19
5003806252	05/16/2013	MATILIJIA WATER CO, INC	010-5504		145.50
5003806253	05/16/2013	MODESTO & SON'S PUMPING	010-5600		300.00
5003806254	05/16/2013	OFFICEMAX, INC	010-4300		333.14
5003806255	05/16/2013	REVOLVING ACCOUNT	010-4300		359.29
5003806256	05/16/2013	SYSCO VENTURA	130-4300	194.80	
			130-4700	1,240.98	1,435.78
5003806257	05/16/2013	VTA CNTY OCC MED CTR	010-5800		25.00
5003806258	05/16/2013	VTA CNTY OFFICE OF EDUCATION	010-5220		80.00
5003806259	05/21/2013	POOLE OIL COMPANY	010-4310		1,255.23
5003806260	05/21/2013	REVOLVING ACCOUNT	010-4300	410.69	
			010-5903	184.00	594.69
5003806261	05/23/2013	A TREE OF KNOWLEDGE ED SERV	010-5819		195.00
5003806262	05/23/2013	AT&T	010-5901		88.65
5003806263	05/23/2013	ATKINSON,ANDELSON,LOYA, et al	010-5899		2,353.22
5003806264	05/23/2013	E.J. HARRISON & SONS, INC	010-5505		441.38
5003806265	05/23/2013	MISSION LINEN SUPPLY	130-5600		62.84
5003806266	05/23/2013	OFFICE DEPOT CREDIT PLAN	010-4300		1,069.09
5003806267	05/23/2013	RICOH USA, INC	010-4300		96.88
5003806268	05/23/2013	SYSCO VENTURA	130-4300	123.48	
			130-4700	913.53	1,037.01
5003806269	05/23/2013	VTA CNTY OFFICE OF EDUCATION	010-5220		25.00
5003806270	05/28/2013	INTERACTIVE EDUCATIONAL SERV	010-5800		810.00
5003806271	05/28/2013	VCOE-TECH SERVICES	010-5800		6,349.00
5003806272	05/29/2013	TAX DEFERRED SERVICES	010-9539		6,700.00
5003806273	05/29/2013	OFFICE DEPOT CREDIT PLAN	010-4300		93.95
5003806274	05/30/2013	EXCEL LD	010-5901		11.02
5003806275	05/30/2013	MISSION LINEN SUPPLY	130-5600		62.84
5003806276	05/30/2013	RICOH USA, INC	010-4300		11.50
5003806277	05/30/2013	SYSCO VENTURA	130-4300	222.43	
			130-4700	1,149.13	1,371.56
Total Number of Checks				69	244,065.33

Fund Summary

Fund	Description	Check Count	Expensed Amount
010	General Fund	58	234,725.02
130	Cafeteria Fund	11	9,390.26
Total Number of Checks		69	244,115.28
Less Unpaid Sales Tax Liability			49.95-
Net (Check Amount)			244,065.33

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Fund 010 - General Fund **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Revenue Limit Sources						
8011		2,019,943.00	2,213,261.00	1,029,059.00	1,184,202.00	46.50
8019	Revenue Limit State Aid Prior			55,857.00	55,857.00-	NO BDGT
8021	Homeowners' Exemption	17,757.00	17,580.00	15,893.25	1,686.75	90.41
8041	Secured Rolls Tax	1,831,881.00	1,936,662.00	1,767,451.86	169,210.14	91.26
8042	Unsecured Roll Taxes	71,635.00	73,311.00	70,073.71	3,237.29	95.58
8043	Prior Years' Taxes	9,686.00	7,749.00	7,817.01	68.01-	100.88
8044	Supplemental Taxes	18,790.00	14,091.00	38,131.77	24,040.77-	270.61
8045	Education Rev Augmentation Fd	70,026.00-	119,932.00-	17,786.46-	102,145.54-	14.83
8092	PERS Reduction Transfer	4,514.00	4,409.00	5,847.17	1,438.17-	132.62
8096	Charter School Trans In Lieu P	956,696.00-	956,696.00-	918,358.90-	38,337.10-	95.99
	Total Revenue Limit Sources	2,947,484.00	3,190,435.00	2,053,985.41	1,136,449.59	64.38
Federal Revenue						
8181	Special Education Entitlement	106,953.00	109,622.00	55,671.00	53,951.00	50.78
8182	Special Education Discretionary	2,393.00	2,393.00		2,393.00	
8285	Interagency Contracts Between	24,281.00	24,281.00	13,149.22	11,131.78	54.15
8290	All Other Federal Revenue	94,639.00	150,915.00	81,416.86	69,498.14	53.95
	Total Federal Revenue	228,266.00	287,211.00	150,237.08	136,973.92	52.31
Other State Revenues						
8311	Other State Apportionments Cu	115,612.00	130,477.00	118,538.00	11,939.00	90.85
8434	Class Size Reduction K-3	179,928.00	179,928.00	108,385.00	71,543.00	60.24
8550	Mandated Cost Reimbursements		17,407.00	21,156.08	3,749.08-	121.54
8560	State Lottery Revenue	95,197.00	110,302.00	51,626.35	58,675.65	46.80
8590	All Other State Revenues	157,920.00	164,082.00	144,022.79	20,059.21	87.77
	Total Other State Revenues	548,657.00	602,196.00	443,728.22	158,467.78	73.69
Other Local Revenue						
8660	Interest	6,000.00	6,000.00	2,712.33	3,287.67	45.21
8675	Transportation Fees from Indiv	29,000.00	29,000.00	19,967.03	9,032.97	68.85
8677	Interagency Services Between L	69,946.00	69,946.00		69,946.00	
8699	All Other Local Revenue	61,567.00	32,655.00	23,530.99	9,124.01	72.06
8792	Transfers of Apportionments Fr	259,304.00	285,819.00	203,877.00	81,942.00	71.33
	Total Other Local Revenue	425,817.00	423,420.00	250,087.35	173,332.65	59.06
	Total Year To Date Revenues	4,150,224.00	4,503,262.00	2,898,038.06	1,605,223.94	64.35

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Selection	Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 11, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)					ESCAPE	ONLINE

Fund 010 - General Fund

Fiscal Year 2012/13 Through May 2013

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teachers' Salaries	1,876,265.00	1,886,336.00	168,987.83	1,709,578.82	7,769.35	90.63
1110	Substitute Teacher	18,130.00	26,465.00		23,297.50	3,167.50	88.03
1130	Stipend	5,168.00	1,493.00		500.00	993.00	33.49
1140	Extra Duty	18,480.00	24,116.00		21,010.55	3,105.45	87.12
1300	Cert Supervisors & Administrat	2,800.00	2,800.00		2,126.25	673.75	75.94
1301	Superintendent	146,231.00	107,033.00	11,110.00	96,022.04	99.04	89.71
1303	Principal	86,872.00	89,768.00	7,480.65	82,287.15	.20	91.67
1900	Other Certificated Salaries	4,875.00	4,875.00		2,672.50	2,202.50	54.82
	Total Certificated Salaries	2,158,821.00	2,142,886.00	187,578.48	1,937,494.81	17,812.71	90.42
Classified Salaries							
2100	Instructional Aides' Salaries	115,840.00	119,023.00	8,773.65	97,389.41	12,859.94	81.82
2110	Substitute Aide	1,343.00	1,394.00		2,069.37	675.37	148.45
2150	Instructional Aide Overtime	1,795.00	1,919.00		468.65	1,450.35	24.42
2200	Classified Support Salaries	296,378.00	270,179.00	24,844.21	232,268.03	13,066.76	85.97
2216	Substitute Bus Driver	427.00	1,145.00		1,604.50	459.50	140.13
2250	Classified Support Overtime	1,140.00	7,222.00		7,675.58	453.58	106.28
2400	Clerical and Office Salaries	132,386.00	124,565.00	9,961.97	110,857.89	3,745.14	89.00
2410	Clerical Sub		114.00		113.28	.72	99.37
2450	Clerical/Office Overtime	13,482.00	13,482.00		9,713.90	3,768.10	72.05
2900	Other Classified Salaries	25,587.00	28,568.00	2,294.43	23,614.61	2,658.96	82.66
2950	OTHER CLASS OVERTIME		5.00		4.10	.90	82.00
	Total Classified Salaries	588,378.00	567,616.00	45,874.26	485,779.32	35,962.42	85.58
Employee Benefits							
3101	STRS, certificated positions	178,302.00	176,790.00	15,491.70	159,356.65	1,941.65	90.14
3102	STRS, classified positions	768.00	228.00		15.88	212.12	6.96
3202	PERS, classified positions	62,231.00	60,624.00	4,989.41	50,699.69	4,934.90	83.63
3301	OASDI/Medicare/Alternative, ce	29,000.00	28,620.00	2,489.67	26,289.44	159.11	91.86
3302	OASDI/Medicare/Alternative, cl	43,517.00	43,230.00	3,336.07	35,365.95	4,527.98	81.81
3401	Health & Welfare Benefits, cer	270,435.00	273,672.00	26,719.54	241,102.40	5,850.06	88.10
3402	Health & Welfare Benefits, cla	99,592.00	99,478.00	9,947.75	89,529.75	.50	90.00
3501	SUI, certificated positions	22,765.00	22,492.00	1,957.37	20,359.06	175.57	90.52
3502	SUI, classified positions	6,258.00	6,274.00	479.70	5,143.73	650.57	81.98
3601	Work Comp Ins, certificated po	69,570.00	63,793.00	5,590.14	57,726.69	476.17	90.49
3602	Work Comp Ins, classified posi	18,939.00	17,576.00	1,365.68	15,137.30	1,073.02	86.12
3702	Retiree Benefits, classified p	750.00	750.00			750.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 11, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 010 - General Fund **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Employee Benefits (continued)							
3802	PERS Reduction, classified pos	4,514.00	4,564.00	576.68	5,847.17	1,859.85-	128.12
3901	Other Benefits, certificated p	18,416.00	16,796.00		16,795.40	.60	100.00
	Total Employee Benefits	825,057.00	814,887.00	72,943.71	723,369.11	18,574.18	88.77
Books and Supplies							
4100	Textbooks	11,408.00	11,647.00		11,672.81	25.81-	100.22
4300	Materials and Supplies	127,601.00	147,370.00	24,033.45	93,410.28	29,926.27	63.38
4310	Bus Fuel	24,639.00	24,639.00	4,783.25	19,269.44	586.31	78.21
4319	Supplies Undesignated	14,783.00	40,219.00			40,219.00	
4400	Non-Capitalized Equipment	8,900.00	29,891.00		23,354.04	6,536.96	78.13
	Total Books and Supplies	187,331.00	253,766.00	28,816.70	147,706.57	77,242.73	58.21
Services and Other Operating Expenditures							
5100	Sub Agreements for Prof Servic		121,123.00		15,828.25	105,294.75	13.07
5200	Travel and Conferences	1,285.00	1,285.00		647.52	637.48	50.39
5201	Car Allowance	2,400.00	1,800.00	200.00	1,600.00		88.89
5220	STAFF DEVELOPMENT	6,455.00	16,020.00	865.00	11,990.36	3,164.64	74.85
5300	Dues and Memberships	9,960.00	8,160.00		5,754.68	2,405.32	70.52
5450	Other Insurance	26,732.00	26,732.00		26,039.17	692.83	97.41
5501	Natural Gas	8,245.00	6,000.00	1,290.53	4,709.47		78.49
5502	Electricity	65,565.00	65,565.00	15,327.64	48,672.36	1,565.00	74.24
5504	Water	8,475.00	9,600.00	1,846.07	6,628.93	1,125.00	69.05
5505	Rubbish	5,960.00	5,960.00	247.57	5,552.43	160.00	93.16
5506	Pest Control		1,910.00	398.00	1,509.00	3.00	79.01
5600	Rentals,Leases,Repairs & Nonca	111,778.00	108,668.00	22,526.70	72,641.14	13,500.16	66.85
5750	Direct Costs for Interfund Ser		406.00-		405.70-	.30-	99.93
5800	Professnl/Consult Serv & Opera	278,507.00	207,566.00	14,044.38	100,650.06	92,871.56	48.49
5801	Audit	18,000.00	18,000.00	4,500.00	15,100.09	1,600.09-	83.89
5803	Business Services Authority	102,284.00	102,284.00		102,284.00		100.00
5804	Employment Fees	1,397.00	1,397.00	440.00	748.00	209.00	53.54
5819	Holding		22,315.00	14,372.00	195.00	7,748.00	0.87
5899	Legal Services	33,500.00	34,936.00	4,232.65	27,201.81	3,501.54	77.86
5901	Phone Services	6,425.00	5,084.00	2,038.12	2,113.32	932.56	41.57
5902	Internet Services	19,710.00	17,350.00	706.06	16,209.44	434.50	93.43
5903	Postage	2,133.00	2,250.00		2,139.40	110.60	95.08
	Total Services and Other Operating Expenditures	708,811.00	783,599.00	83,034.72	467,808.73	232,755.55	59.70

Tuition

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 11, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 010 - General Fund **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Tuition (continued)							
7141	Other Tuition/Excess Costs to	89,111.00	118,262.00		30,259.00	88,003.00	25.59
7142	Other Tuition/Excess Costs to	37,219.00	39,469.00	8,459.00	9,096.83	21,913.17	23.05
	Total Tuition	126,330.00	157,731.00	8,459.00	39,355.83	109,916.17	24.95
Debt Service							
7438	Debt Service-Interest	28,050.00	28,050.00		28,050.00		100.00
7439	Debt Service-Principal	23,844.00	660,000.00		660,000.00		100.00
	Total Debt Service	51,894.00	688,050.00	.00	688,050.00	.00	100.00
	Total Year To Date Expenditures	4,646,622.00	5,408,535.00	426,706.87	4,489,564.37	492,263.76	83.01

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
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Other Financing Sources						
Other Financing Sources						
8919	Other Authorized Interfund Tra		601,153.00	601,152.94	.06	100.00
	Total Other Financing Sources	.00	601,153.00	601,152.94	.06	100.00
	Total Year To Date Other Financing Sources	.00	601,153.00	601,152.94	.06	100.00

Fund 010 - General Fund

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	4,150,224.00	4,503,262.00		2,898,038.06	1,605,223.94	64.35
B. Expenditures	4,646,622.00	5,408,535.00	426,706.87	4,489,564.37	492,263.76	83.01
C. Subtotal (Revenue LESS Expense)	496,398.00-	905,273.00-		1,591,526.31-	1,112,960.18	
D. Other Financing Sources and Uses						
Sources		601,153.00		601,152.94	.06	100.00
LESS Uses						
E. Net Change in Fund Balance	496,398.00-	304,120.00-		990,373.37-	1,112,960.24	
F. Fund Balance:						
Beginning Balance (9791)	1,176,784.00	1,344,599.00		1,344,600.67		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,176,784.00	1,344,599.00		1,344,600.67		
G. Calculated Ending Balance	680,386.00	1,040,479.00		354,227.30		
*Components of Ending Fund Balance						
Legally Restricted (9740)	78,164.00	132,449.00				
Other Designations (9780)	115,963.00	166,730.00				
Undesig/Unapprop (9790)	253,928.00	471,291.00				
Other	232,331.00	270,009.00		426,706.87		

Fund 130 - Cafeteria Fund **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Federal Revenue						
8220	Child Nutrition Programs	80,100.00	95,100.00	67,733.12	27,366.88	71.22
	Total Federal Revenue	80,100.00	95,100.00	67,733.12	27,366.88	71.22
Other State Revenues						
8520	Child Nutrition Programs	8,000.00	8,000.00	5,690.12	2,309.88	71.13
	Total Other State Revenues	8,000.00	8,000.00	5,690.12	2,309.88	71.13
Other Local Revenue						
8634	Food Services Sales	59,200.00	59,200.00	48,873.31	10,326.69	82.56
8660	Interest	150.00	100.00	71.66	28.34	71.66
	Total Other Local Revenue	59,350.00	59,300.00	48,944.97	10,355.03	82.54
	Total Year To Date Revenues	147,450.00	162,400.00	122,368.21	40,031.79	75.35

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
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Expenditure Detail							
Classified Salaries							
2200	Classified Support Salaries	39,489.00	39,489.00	3,959.43	35,494.29	35.28	89.88
2212	Substitute Cafeteria Worker	4,740.00	4,740.00		1,596.21	3,143.79	33.68
2250	Classified Support Overtime	1,467.00	2,179.00		2,824.49	645.49-	129.62
2400	Clerical and Office Salaries	16,582.00	16,582.00	1,491.50	14,656.85	433.65	88.39
	Total Classified Salaries	62,278.00	62,990.00	5,450.93	54,571.84	2,967.23	86.64
Employee Benefits							
3202	PERS, classified positions	7,090.00	7,159.00	622.34	5,963.72	572.94	83.30
3302	OASDI/Medicare/Alternative, cl	4,549.00	4,604.00	391.26	3,844.17	368.57	83.50
3402	Health & Welfare Benefits, cla	12,145.00	12,145.00	1,214.52	10,930.68	.20-	90.00
3502	SUI, classified positions	654.00	662.00	56.25	566.93	38.82	85.64
3602	Work Comp Ins, classified posi	2,005.00	1,875.00	162.27	1,624.57	88.16	86.64
	Total Employee Benefits	26,443.00	26,445.00	2,446.64	22,930.07	1,068.29	86.71
Books and Supplies							
4300	Materials and Supplies	6,500.00	6,500.00	594.63	5,904.94	.43	90.85
4400	Non-Capitalized Equipment	2,000.00	3,500.00	3,469.33		30.67	
4700	Food	65,000.00	73,500.00	8,481.81	57,015.69	8,002.50	77.57
	Total Books and Supplies	73,500.00	83,500.00	12,545.77	62,920.63	8,033.60	75.35
Services and Other Operating Expenditures							
5220	STAFF DEVELOPMENT	200.00	200.00			200.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 603, Starting Period = 1, Ending Account Period = 11, Stmt Option? = R, Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 130 - Cafeteria Fund **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures (continued)							
5600	Rentals,Leases,Repairs & Nonca	4,200.00	4,200.00	1,792.61	2,428.80	21.41-	57.83
5800	Professnl/Consult Serv & Opera	175.00	175.00		103.00	72.00	58.86
	Total Services and Other Operating Expenditures	4,575.00	4,575.00	1,792.61	2,531.80	250.59	55.34
	Total Year To Date Expenditures	166,796.00	177,510.00	22,235.95	142,954.34	12,319.71	80.53

Fund 130 - Cafeteria Fund

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	147,450.00	162,400.00		122,368.21	40,031.79	75.35
B. Expenditures	166,796.00	177,510.00	22,235.95	142,954.34	12,319.71	80.53
C. Subtotal (Revenue LESS Expense)	19,346.00-	15,110.00-		20,586.13-	27,712.08	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	19,346.00-	15,110.00-		20,586.13-	27,712.08	
F. Fund Balance:						
Beginning Balance (9791)	21,743.00	46,027.00		46,026.85		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	21,743.00	46,027.00		46,026.85		
G. Calculated Ending Balance	2,397.00	30,917.00		25,440.72		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		424.00-				
Other	2,397.00	31,341.00		22,235.95		

Fund 140 - Deferred Maintenance Fund **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	1,600.00	1,400.00	151.92	1,248.08	10.85
Total Other Local Revenue		1,600.00	1,400.00	151.92	1,248.08	10.85
Total Year To Date Revenues		1,600.00	1,400.00	151.92	1,248.08	10.85

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Services and Other Operating Expenditures							
5600	Rentals,Leases,Repairs & Nonca	5,000.00	5,000.00			5,000.00	
5604	Heating and Air Conditioning	5,000.00	5,000.00			5,000.00	
5607	Plumbing		24,726.00		24,725.75	.25	100.00
Total Services and Other Operating Expenditures		10,000.00	34,726.00	.00	24,725.75	10,000.25	71.20
Total Year To Date Expenditures		10,000.00	34,726.00	.00	24,725.75	10,000.25	71.20

Fund 140 - Deferred Maintenance Fund

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,600.00	1,400.00		151.92	1,248.08	10.85
B. Expenditures	10,000.00	34,726.00		24,725.75	10,000.25	71.20
C. Subtotal (Revenue LESS Expense)	8,400.00-	33,326.00-		24,573.83-	8,752.17-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	8,400.00-	33,326.00-		24,573.83-	8,752.17-	
F. Fund Balance:						
Beginning Balance (9791)	219,652.00	224,309.00		224,309.04		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	219,652.00	224,309.00		224,309.04		
G. Calculated Ending Balance	211,252.00	190,983.00		199,735.21		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	211,252.00	190,983.00				

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2012/13 Through May 2013

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	50.00	150.00	39.50	110.50	26.33
	Total Other Local Revenue	50.00	150.00	39.50	110.50	26.33
	Total Year To Date Revenues	50.00	150.00	39.50	110.50	26.33

Fund 150 - Pupil Transportation Equipment

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	50.00	150.00		39.50	110.50	26.33
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	50.00	150.00		39.50	110.50	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	50.00	150.00		39.50	110.50	
F. Fund Balance:						
Beginning Balance (9791)	19,625.00	19,626.00		19,625.52		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	19,625.00	19,626.00		19,625.52		
G. Calculated Ending Balance	19,675.00	19,776.00		19,665.02		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	19,675.00	19,776.00				

Fund 171 - S/R Capital Outlay-Technology

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)	36.00	36.00		36.01		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	36.00	36.00		36.01		
G. Calculated Ending Balance	36.00	36.00		36.01		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	36.00	36.00				

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2012/13 Through May 2013

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	60.00	60.00	21.22	38.78	35.37
Total Other Local Revenue		60.00	60.00	21.22	38.78	35.37
Total Year To Date Revenues		60.00	60.00	21.22	38.78	35.37

Fund 173 - S/R Capital Outlay-Equipment

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	60.00	60.00		21.22	38.78	35.37
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	60.00	60.00		21.22	38.78	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	60.00	60.00		21.22	38.78	
F. Fund Balance:						
Beginning Balance (9791)	10,419.00	10,426.00		10,426.35		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	10,419.00	10,426.00		10,426.35		
G. Calculated Ending Balance	10,479.00	10,486.00		10,447.57		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	10,479.00	10,486.00				

Fund 211 - Building Fund **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	3,000.00	1,812.00	1,812.10	.10-	100.01
Total Other Local Revenue		3,000.00	1,812.00	1,812.10	.10-	100.01
Total Year To Date Revenues		3,000.00	1,812.00	1,812.10	.10-	100.01

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Books and Supplies							
4300	Materials and Supplies		3,311.00		3,311.22	.22-	100.01
Total Books and Supplies		.00	3,311.00	.00	3,311.22	.22-	100.01
Services and Other Operating Expenditures							
5600	Rentals,Leases,Repairs & Nonca		252.00		251.84	.16	99.94
5899	Legal Services			5,123.14		5,123.14-	NO BDGT
Total Services and Other Operating Expenditures		.00	252.00	5,123.14	251.84	5,122.98-	99.94
Capital Outlay							
6100	Sites and Improvement of Sites		18,812.00		18,811.96	.04	100.00
6170	Site Improvement		187,869.00	.68	187,869.91	1.59-	100.00
6179	Site Impr - Inspection		2,280.00	2,280.00			
6200	Buildings and Improvement of B		45,167.00	7,360.00	37,806.67	.33	83.70
6210	Architect/Engineering Fees		15,586.00	.67	15,585.33		100.00
6270	Main Building Contractor		101,290.00		101,290.00		100.00
6290	Inspection		6,600.00		6,600.00		100.00
Total Capital Outlay		.00	377,604.00	9,641.35	367,963.87	1.22-	97.45
Total Year To Date Expenditures		.00	381,167.00	14,764.49	371,526.93	5,124.42-	97.47

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Other Financing Uses							
Interfund Transfers Out							
7619	Other Authorized Interfund Tsf		601,153.00		601,152.94	.06	100.00
Total Interfund Transfers Out		.00	601,153.00	.00	601,152.94	.06	100.00
Total Year To Date Other Financing Uses		.00	601,153.00	.00	601,152.94	.06	100.00

Fund 211 - Building Fund		Fiscal Year 2012/13 Through May 2013				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	3,000.00	1,812.00		1,812.10	.10-	100.01
B. Expenditures		381,167.00	14,764.49	371,526.93	5,124.42-	97.47
C. Subtotal (Revenue LESS Expense)	3,000.00	379,355.00-		369,714.83-	5,124.32	
D. Other Financing Sources and Uses						
Sources						
LESS Uses		601,153.00		601,152.94	.06	100.00
E. Net Change in Fund Balance	3,000.00	980,508.00-		970,867.77-	5,124.26	
F. Fund Balance:						
Beginning Balance (9791)	721,506.00	981,368.00		981,368.41		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	721,506.00	981,368.00		981,368.41		
G. Calculated Ending Balance	724,506.00	860.00		10,500.64		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	724,506.00	860.00		14,764.49		

Fund 251 - Developer Fees **Fiscal Year 2012/13 Through May 2013**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest		160.00	79.45	80.55	49.66
8681	Mitigation/Developer Fees		13,523.00	13,523.40	.40-	100.00
	Total Other Local Revenue	.00	13,683.00	13,602.85	80.15	99.41
	Total Year To Date Revenues	.00	13,683.00	13,602.85	80.15	99.41

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Services and Other Operating Expenditures							
5750	Direct Costs for Interfund Ser		406.00		405.70	.30	99.93
5800	Professnl/Consult Serv & Opera		2,200.00		2,200.00		100.00
	Total Services and Other Operating Expenditures	.00	2,606.00	.00	2,605.70	.30	99.99
Capital Outlay							
6170	Site Improvement		21,053.00		21,053.17	.17-	100.00
	Total Capital Outlay	.00	21,053.00	.00	21,053.17	.17-	100.00
	Total Year To Date Expenditures	.00	23,659.00	.00	23,658.87	.13	100.00

Fund 251 - Developer Fees

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues		13,683.00		13,602.85	80.15	99.41
B. Expenditures		23,659.00		23,658.87	.13	100.00
C. Subtotal (Revenue LESS Expense)	.00	9,976.00-		10,056.02-	80.02	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	9,976.00-		10,056.02-	80.02	
F. Fund Balance:						
Beginning Balance (9791)	26,386.00	38,318.00		38,317.64		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	26,386.00	38,318.00		38,317.64		
G. Calculated Ending Balance	26,386.00	28,342.00		28,261.62		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	26,386.00	28,342.00				
Undesig/Unapprop (9790)						
Other						

Fund 355 - School Facilities Hardship

Fiscal Year 2012/13 Through May 2013

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest			1.78	1.78-	NO BDGT
	Total Other Local Revenue	<u>.00</u>	<u>.00</u>	<u>1.78</u>	<u>1.78-</u>	NO BDGT
	Total Year To Date Revenues	<u>.00</u>	<u>.00</u>	<u>1.78</u>	<u>1.78-</u>	NO BDGT

Fund 355 - School Facilities Hardship

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues				1.78	1.78-	NO BDGT
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	.00	.00		1.78	1.78-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	.00	.00		1.78	1.78-	
F. Fund Balance:						
Beginning Balance (9791)	2,128.00					
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	2,128.00	.00		.00		
G. Calculated Ending Balance	2,128.00	.00		1.78		
*Components of Ending Fund Balance						
Legally Restricted (9740)	2,128.00					
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Fund 401 - Sp Res Cap Outlay Proj, Constr

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)	245.00	245.00		244.59		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	245.00	245.00		244.59		
G. Calculated Ending Balance	245.00	245.00		244.59		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	245.00	245.00				

Fund 510 - Bond Interest & Redem 67117056

Fiscal Year 2012/13 Through May 2013

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	Voted Indebtedness Levies, HOP	1,316.00	1,286.00	1,098.86	187.14	85.45
	Total Other State Revenues	1,316.00	1,286.00	1,098.86	187.14	85.45
Other Local Revenue						
8611	Voted Indebtedness Levies, Sec	212,032.00	213,449.00	223,334.21	9,885.21-	104.63
8612	Voted Indebtedness Levies, Uns	3,541.00	5,580.00	5,566.28	13.72	99.75
8613	Voted Indebtedness Levies, P/Y			126.05	126.05-	NO BDGT
8614	Voted Indebtedness Levies, Sup			5,716.53	5,716.53-	NO BDGT
8660	Interest	1,300.00	900.00	373.70	526.30	41.52
	Total Other Local Revenue	216,873.00	219,929.00	235,116.77	15,187.77-	106.91
	Total Year To Date Revenues	218,189.00	221,215.00	236,215.63	15,000.63-	106.78

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
7433	Bond Redemptions	100,000.00	100,000.00		100,000.00		100.00
7434	Bond Interest and Other Serv	160,488.00	160,488.00		161,287.62	799.62-	100.50
	Total Debt Service	260,488.00	260,488.00	.00	261,287.62	799.62-	100.31
	Total Year To Date Expenditures	260,488.00	260,488.00	.00	261,287.62	799.62-	100.31

Fund 510 - Bond Interest & Redem 67117056

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	218,189.00	221,215.00		236,215.63	15,000.63-	106.78
B. Expenditures	260,488.00	260,488.00		261,287.62	799.62-	100.31
C. Subtotal (Revenue LESS Expense)	42,299.00-	39,273.00-		25,071.99-	14,201.01-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	42,299.00-	39,273.00-		25,071.99-	14,201.01-	
F. Fund Balance:						
Beginning Balance (9791)	255,513.00	252,654.00		252,653.73		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	255,513.00	252,654.00		252,653.73		
G. Calculated Ending Balance	213,214.00	213,381.00		227,581.74		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	213,214.00	213,381.00				

Fund 511 - Bond Interest & Redem 67118381

Fiscal Year 2012/13 Through May 2013

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8571	Voted Indebtedness Levies, HOP	1,453.00	1,419.00	1,211.23	207.77	85.36
Total Other State Revenues		1,453.00	1,419.00	1,211.23	207.77	85.36
Other Local Revenue						
8611	Voted Indebtedness Levies, Sec	234,171.00	235,409.00	243,663.41	8,254.41-	103.51
8612	Voted Indebtedness Levies, Uns	3,398.00	5,355.00	5,340.79	14.21	99.73
8613	Voted Indebtedness Levies, P/Y			30.74	30.74-	NO BDGT
8614	Voted Indebtedness Levies, Sup			5,506.77	5,506.77-	NO BDGT
8660	Interest	1,250.00	900.00	340.06	559.94	37.78
Total Other Local Revenue		238,819.00	241,664.00	254,881.77	13,217.77-	105.47
Total Year To Date Revenues		240,272.00	243,083.00	256,093.00	13,010.00-	105.35

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Debt Service							
7433	Bond Redemptions	30,000.00	30,000.00		30,000.00		100.00
7434	Bond Interest and Other Serv	211,151.00	211,151.00		212,881.26	1,730.26-	100.82
Total Debt Service		241,151.00	241,151.00	.00	242,881.26	1,730.26-	100.72
Total Year To Date Expenditures		241,151.00	241,151.00	.00	242,881.26	1,730.26-	100.72

Fund 511 - Bond Interest & Redem 67118381

Fiscal Year 2012/13 Through May 2013

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	240,272.00	243,083.00		256,093.00	13,010.00-	105.35
B. Expenditures	241,151.00	241,151.00		242,881.26	1,730.26-	100.72
C. Subtotal (Revenue LESS Expense)	879.00-	1,932.00		13,211.74	11,279.74-	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	879.00-	1,932.00		13,211.74	11,279.74-	
F. Fund Balance:						
Beginning Balance (9791)	202,618.00	200,446.00		200,446.40		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	202,618.00	200,446.00		200,446.40		
G. Calculated Ending Balance	201,739.00	202,378.00		213,658.14		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	201,739.00	202,378.00				

MESA UNION SCHOOL DISTRICT

ENROLLMENT REPORT

6/11/2013

Grade	Teacher	Subject	Period	Total Enrolled	
K	Coe			27	
K	Larson			27	
K	Sanchez			27	
K				81	
1	Dichiacchio			26	
1	Maxim			25	
1	Vollmert			24	
1				75	
2	Puga			24	
2	Sakai			25	
2	Webster			25	
2				74	
3	Best			24	
3	Mayes			25	
3	McKenna			25	
3				74	
4	Kuklenski/Waggoner			31	
4	Mitchell			31	
4/5 (4 TH)	Ford/Muhlightner			14	
4				76	
4/5 (5 TH)	Ford/Muhlightner			15	
5	DeMaria			29	
5	Willey (Skeens)			29	
5				73	
Elementary				453	
6				73	
7				70	
8				67	
Junior High				210	
School				663	
6	Ogle	Homeroom	0	37	
6	Ogle	Math 6-1	1	37	
6	Ogle	Math 6-1 Lab	2	37	
6	Ogle	English L. Arts	3	37	
6	Ogle	Math 6-2 Lab	5	36	
6	Ogle	Science	6	37	
6	Wiley	Homeroom	0	36	
6	Wiley	Social Studies	1	36	
6	Wiley	English Lang	3	36	
6	Wiley	PE	4	36	
7	Wiley	PE	5	34	
7	Wiley	PE	6	36	
7	Dunn	Homeroom	0	34	

8	Dunn	Science 8	2	29	
7	Dunn	Science 8	3	38	*
8	Dunn	Science 7	4	34	
7	Dunn	Science 7	5	36	
6	Dunn	Science 6	6	36	
7	Grogan	Homeroom	0	36	*
7	Grogan	Social Studies	1	36	
7	Grogan	English Lang.7	2	36	
7	Grogan	English Lang 7	3	34	
7	Grogan	Algebra Rd. 8	4	18	*
7	Grogan	Social Studies	6	34	*
8	Dwork	Homeroom	0	33	
8	Dwork	Social Studies	1	38	
8	Dwork	English L. Arts	2	38	
8	Dwork	English L. Arts	3	29	
8	Dwork	Social Studies	4	29	
8	Dwork	Social St. 6	5	37	
8	Nguyen	Homeroom	0	34	
8	Nguyen	Algebra 8	1	29	
6	Nguyen	Math 6	2	36	
8	Nguyen	Geometry	3	20	
6	Nguyen	Geometry Lab	5	20	
8	Nguyen	Algebra 1 -8 Lab	6	29	
7	Hanley	Pre Algebra 7	1	34	*
7	Hanley	Pre Alg. 7 lab	2	34	*
8	Hanley	Algebra 7	3	36	
7	Hanley	Algebra 7 lab	4	36	
8	Hanley	Algebra 8 Readiness	5	17	
6	Rosen	PE	4	37	
8	Rosen	PE	5	30	
8	Rosen	PE	6	37	

STUDENT OF THE MONTH

MAY 2013

<u>TEACHER</u>	<u>SOM</u>	<u>PRINCIPAL'S AWARD</u>
		<u>POISE AND CONFIDENCE</u>
COE	LAYNEE FLORES ZACKARY DAVIS NICO TRONCOSO	COREY MUHLITNER DAVID LARIOS JORDYN GONZALEZ VAUGHN EMMERLING
LARSON	EDUARDO AGRAZ LOLA SCHULTZ IAN DOBBIN Last Month: Team Spirit	BRADDOCK BEIFUSS STACY LARIOS MITCHEL TARAZON DALLAS TORRES
SANCHEZ	ALEXIS ARIAS DANIEL VILLAFANA ANDRES JIMENEZ JESSE CERVANTES	CAMILO SOLIS ANAIS MAGDALENO LEXIE PINKERTON
DICHIACCHIO	DYLAN DAVIS-BOCCALI NATHANIEL CORTEZ ROCKY CONLEY ROBERT VALENCIA	AUDREY CUNNINGHAM LUCY GROOMS ALISON GENGO
MAXIM	ANGEL FLORES JACOB SOLIS JORDYN HOLMES	CALEB STREMCHA DELANEY MCCLURE VIOLET VELASQUEZ JUSTICE FLORES
VOLLMERT	EMILY MALLOY DREDDON HAWKINS RYAN SERRA SYDNEY LOPEZ	LILY TOREJA
PUGA	ROLAND ESPINOSA MARISOL ESPARZA	ALEX DEARCOS ARLENE CARRILLO PARKER GRAVEL
SAKAI	DANIEL PALEO JEREMIAH VALENCIA SHANTI MIGLINO MARISELA ALATORRE	EMILIA CENTENO DANIELLA CERVANTES TAYLOR PIERSON THOMAS CHADBOURNE
WEBSTER	ABRAHAM HUERTA CASSY MEDINA ANIAH DIXON	BRAELON HOLMES ROBERT LEDESMA

BEST	COLE COMPTON FERNANDO ALCANTAR	MIA PFEIFFER FRANK TINOCO II
MAYES	MARIA SANCHEZ EMILY WRIGHT	JALEN PATTON PAYTON LYNCH
DURAN	JASON CASTELLANOS	
MCKENNA	FLETCHER GENGO NATALIE SHIELDS	BREK BUSH KENJI SASAKI
FORD	SKYLAR DILLON TOMMY DULLAM EMMANUEL PEREZ	ALYSSA PENROSE MADALYNN HOLGUIN
KUKLENSKI	JASMINE BALDERRAMA PHILLIP FRUTOS DOMINICK GALLARZA	CASSANDRA O'REILLY ASHLEY KYTLICA
MITCHELL	STEPHANIE ZAGER EMMA MCDONAGH	EMMA LANDEROS DIEGO LUNA
DEMARIA	KIMBERLY BURRIESCE NATALIE DE LA ROSA	ARIANNA ARIAZ NATHAN GENGO
WILLEY	JEANETTE SCOGIN DAWNAE DIXON ANDREA GONZALES	SOPHIA PARKER

**STUDENT OF THE MONTH
SPECIAL AWARD
MAY 2013**

TEACHER

CREATIVITY

COE

**ALEX DULLAM
AZAIRIA CHACON
VIVIA TRONCOSO
ASHLYN HALFAR**

LARSON

**JAKE BONALES
LILIANA MORENCY
CLAIRE KIM
DAMIEN VALDEZ
JACOB ALAMEDA**

SANCHEZ

**GRACE HOOLMAA
KIARA RUSSELL**

DICHIACCHIO

**OLIVIA OMINSKY
NATHANIEL CORTEZ**

MAXIM

**ETHAN GUTIERREZ
MADELEINE HERRERA
JASON MEJIA
JASMINE BERNAL**

VOLLMERT

**DYLAN SCLAR
ALEXANDRA REESE PARTIDA**

PUGA

**SAVANNAH QUINTERO
KARISSA KINNON
TRISTEN JACK**

SAKAI

**JAYME SMARINSKY
MITCHELL HORIUCHI
COLIN DONNELLY
PIPER SNOWBER
ALEXIO YOUNG
EMILIO YOUNG**

WEBSTER

**REGINA HERNANDEZ
ALEX VANSOMEREN-BEVERFORD**

BEST

**TOMMY CARSON
MATIAS QUINTANA**

MAYES

**CHRISTIAN GONZALEZ
TORBEN STUPAR**

MCKENNA

**JAKE PEACH
CHRISTIAN ARIAS**

FORD

JUSTIN LAN

KUKLENSKI

**FREDDY CRUZ
ASHLEY DUONG**

MITCHELL

**JOSH GIBBS
KAITLYN LANDI**

DEMARIA

**TAKA OKAMURA
SAMMY WIPPER
MEGAN BURRIESCE**

WILLEY

**DAWNAE DIXON
AUDREY MEADOR**



Golden Valley Charter School
Golden Valley Virtual Charter School

2012-13 June Financial Update
(actuals through 5/31/13)



2012-13 June Update

- The attached reports present a summary of how each GVCS campus is performing so far vs. the Second Interim Budget.
- Currently, GVCS is running \$1,383 under budget and GVVCS is running \$782 under budget, for a combined total of \$2,165 under budget through 5/31/13. In short, while monthly variances can modify alignment with the most recently approved budget, both GVCS and GVVCS are currently aligning very closely with the Second Interim Budget.
- Cash flow remains sufficient to meet all obligations for the remainder of the year, and while substantial variability continues to exist due to timing of state payments, currently no external borrowing is projected to be required.
- As with prior updates, we have left out the detail budget vs. actual reports showing individual line item performance each month vs. budget. However, we are happy to include these in this and future versions if desired, or alternatively can make them available on our secure website for optional access for board members who would like additional detail.

Golden Valley Charter School
2012-13 June Financial Update (Actuals through 5/31/13)
BUDGET VS. ACTUALS - SUMMARY (CONSOLIDATED)

Revenues:	2012-13 2nd Interim	Year-to-Date Budget	Year-to-Date Actuals	Variance: Budget vs Actual
Revenue Limit	\$ 3,837,268	\$ 2,113,288	\$ 2,106,948	\$ (6,340)
Federal Revenue	101,845	44,370	61,702	17,332
Other State Revenue	507,386	513,833	535,295	21,462
Other Local Revenue	185,018	9,288	18,867	9,579
TTL Revenues:	\$ 4,631,517	\$ 2,680,778	\$ 2,722,811	\$ 42,033
Expenditures:				
Certificated Salaries	\$ 1,870,421	\$ 1,254,189	\$ 1,282,807	\$ 28,618
Non-certificated Salaries	120,387	92,570	98,467	5,897
Benefits	558,095	412,273	423,898	11,625
Books/Supplies/Materials	603,950	311,583	312,525	942
Services/Operations	1,241,200	1,263,816	1,256,930	(6,886)
Capital Outlay	-	-	-	-
Other Outgo	42,551	(814)	(1,142)	(328)
TTL Expenditures:	\$ 4,436,603	\$ 3,333,618	\$ 3,373,486	\$ 39,868
Net Revenues	\$ 194,914	\$ (652,840)	\$ (650,675)	\$ 2,165
Year-To-Date Budget vs. Actuals:		\$ 2,165	under budget so far this year	
Beginning Balance July 1	\$ 1,293,036			
Ending Balance June 30	\$ 1,487,950			
Ending Balance as % of Total Outgo:		33.5%		

Golden Valley Charter School
2012-13 June Financial Update (Actuals through 5/31/13)
BUDGET VS. ACTUALS - SUMMARY (GVCS)

	2012-13 2nd Interim	Year-to-Date Budget	Year-to-Date Actuals	Variance: Budget vs Actual
Revenues:				
Revenue Limit	\$ 3,516,589	\$ 1,969,985	\$ 1,937,350	\$ (32,636)
Federal Revenue	95,000	42,638	61,702	19,064
Other State Revenue	463,509	485,670	504,744	19,074
Other Local Revenue	182,885	8,380	17,954	9,574
TTL Revenues:	\$ 4,257,983	\$ 2,506,674	\$ 2,521,750	\$ 15,076
Expenditures:				
Certificated Salaries	\$ 1,762,626	\$ 1,203,998	\$ 1,209,162	\$ 5,164
Non-certificated Salaries	110,831	79,941	86,184	6,243
Benefits	487,089	377,981	394,931	16,950
Books/Supplies/Materials	603,450	311,583	312,118	534
Services/Operations	1,060,006	1,102,890	1,088,021	(14,870)
Capital Outlay	-	-	-	-
Other Outgo	39,068	(814)	(1,142)	(328)
TTL Expenditures:	\$ 4,063,069	\$ 3,075,580	\$ 3,089,273	\$ 13,693
Net Revenues	\$ 194,914	\$ (568,906)	\$ (567,523)	\$ 1,383
Year-To-Date Budget vs. Actuals:		\$ 1,383	under budget so far this year	
Beginning Balance July 1	\$ 1,224,193			
Ending Balance June 30	\$ 1,419,107			
Ending Balance as % of Total Outgo:	34.9%			

Golden Valley Charter School
2012-13 June Financial Update (Actuals through 5/31/13)
BUDGET VS. ACTUALS - SUMMARY (GVVCS)

	2012-13 <u>2nd Interim</u>	Year-to-Date <u>Budget</u>	Year-to-Date <u>Actuals</u>	Variance: <u>Budget vs Actual</u>
Revenues:				
Revenue Limit	\$ 320,679	\$ 143,302	\$ 169,598	\$ 26,296
Federal Revenue	6,845	1,731	-	(1,731)
Other State Revenue	43,877	28,163	30,551	2,388
Other Local Revenue	2,133	908	913	5
TTL Revenues:	\$ 373,534	\$ 174,104	\$ 201,062	\$ 26,957
Expenditures:				
Certificated Salaries	\$ 107,794	\$ 50,191	\$ 73,645	\$ 23,454
Non-certificated Salaries	9,556	12,629	12,284	(346)
Benefits	71,007	34,291	28,967	(5,324)
Books/Supplies/Materials	500	-	407	407
Services/Operations	181,194	160,926	168,909	7,984
Capital Outlay	-	-	-	-
Other Outgo	3,483	-	-	-
TTL Expenditures:	\$ 373,534	\$ 258,038	\$ 284,213	\$ 26,175
Net Revenues	\$ -	\$ (83,933)	\$ (83,152)	\$ 782
Year-To-Date Budget vs. Actuals:		\$ 782	under budget so far this year	
Beginning Balance July 1	\$ 68,843			
Ending Balance June 30	\$ 68,843			
Ending Balance as % of Total Outgo:		18.4%		

Golden Valley Charter School/Golden Valley Virtual Charter School

CONSOLIDATED

WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/2/2013	A Child's Dream Come True	51934	\$ 149.49
	All American Ballet School	51935	\$ 608.79
	American Science & Surplus	51936	\$ 34.79
	Apple Inc	51937	\$ 2,913.99
	Apple One Employment Services	51938	\$ 118.80
	Armory Center For The Arts	51939	\$ 228.00
	Art Is Our Passion, Inc.	51940	\$ 124.00
	Art Supplies Wholesale	51941	\$ 373.51
	Ballet Academy Ventura	51942	\$ 118.00
	Barnes & Noble Inc	51943	\$ 1,263.04
	Brave Writer, LLC	51944	\$ 99.90
	Burbank Music Academy	51945	\$ 710.00
	Canyon Theatre Guild	51946	\$ 250.00
	Carson- Dellosa	51947	\$ 79.30
	Cassell's Music, Inc	51948	\$ 760.00
	Celebration Education- Monrovia	51949	\$ 250.00
	City of Carpinteria	51950	\$ 65.00
	Claddagh Dance Company	51951	\$ 285.00
	Classic Education, Inc	51952	\$ 138.51
	Conejo Recreation and Park Dis	51953	\$ 113.58
	Cynthia Peterson	51954	\$ 274.50
	Delian Music	51955	\$ 1,008.66
	Delta Education	51956	\$ 487.36
	Dick Blick Company	51957	\$ 74.88
	E. J. Harrison & Sons Inc	51958	\$ 62.43
	Education Station	51959	\$ 459.58
	Elizabeth Gomez	51960	\$ 77.74
	Emh Sports USA, Inc	51961	\$ 400.00
	Evan- Moor	51962	\$ 71.99
	Excellence in Education	51963	\$ 110.46
	Follett Educational Services	51964	\$ 245.81
	Growing With Grammar (JackKris)	51965	\$ 59.90
	Hayley Hamilton	51966	\$ 137.69
	Home Science Tools	51967	\$ 276.60
	Houghton Mifflin Harcourt - Acct#147529	51968	\$ 284.12
	Huckleberry Center	51969	\$ 1,949.07
	Huntington Learning Center, Vta	51970	\$ 882.00
	Insect Lore	51971	\$ 162.67
	Jostens	51972	\$ 503.10
	Joyce Salsberry	51973	\$ 345.93
Keyboard Galleria Music Center	51974	\$ 693.00	
Kids Art Inc - Sherman Oaks	51975	\$ 108.75	
Lakeshore Learning Materials	51976	\$ 202.09	

Golden Valley Charter School/Golden Valley Virtual Charter School

CONSOLIDATED

WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/2/2013	Mr. Peter's Piano Studio	51989	\$ 250.00
	Nickerson Family Trust (Sjnden LLC)	51990	\$ 1,316.80
	Norma McBride	51991	\$ 222.05
	North Dakota Center For Distance Education	51992	\$ 295.55
	Oak Meadow Inc	51993	\$ 931.13
	Office Depot	51994	\$ 215.91
	Pasadena Conservatory Of Music	51995	\$ 750.00
	Peace Hill Press, Inc	51996	\$ 71.63
	Pearson - Acct#2462900, 05-5238169, 005-59407-000	51997	\$ 2,235.71
	Play-Well TEKnologies- Santa Barbara/Ventura	51998	\$ 761.00
	Rainbow Resource Center	51999	\$ 3,555.72
	Rancho Simi Recreation & Park	52000	\$ 639.66
	Renee Carlino	52001	\$ 18.40
	Staci Hammerschmitt	52002	\$ 574.99
	Staples - eCommerce	52003	\$ 291.82
	Steven Sunnarborg Musical Serv	52004	\$ 116.80
	Studio 316	52005	\$ 142.00
	Swordplay Fencing Studio, Inc.	52006	\$ 93.00
	Sylvia Klein	52007	\$ 179.11
	TaeKwonDo Plus	52008	\$ 619.75
	Teaching Textbooks, Inc.	52009	\$ 277.78
	The Realm Creative Academy, LLC	52010	\$ 100.00
	Thinkwell Corporation	52011	\$ 126.91
	Time 4 Learning	52012	\$ 50.00
	Urban Homeschoolers	52013	\$ 120.00
	Valley Bob's Driving School	52014	\$ 78.00
	Vibe Performing Arts Studios	52015	\$ 192.00
VoogDesigns	52016	\$ 215.00	
Wendy Theobald	52017	\$ 22.95	
Young At Art- Camarillo	52018	\$ 215.00	
Young At Art- Simi Valley	52019	\$ 335.00	
5/3/2013	Angels School Supply	51932	\$ 26.09
	Zaner- Bloser	51933	\$ 29.00
5/9/2013	Aleks Corporation	52025	\$ 22.50
	All American Ballet School	52026	\$ 570.00
	American Science & Surplus	52027	\$ 49.10
	Armory Center For The Arts	52028	\$ 380.00
	Art Supplies Wholesale	52029	\$ 175.48
	Ballet Academy Ventura	52030	\$ 440.00
	Barnes & Noble Inc	52031	\$ 259.69
	Burbank Music Academy	52032	\$ 740.00
	C.A.R.E. Learning Academy (SCV Tutors)	52033	\$ 213.64
	California Science Center Foundation	52034	\$ 455.00

Golden Valley Charter School/Golden Valley Virtual Charter School

CONSOLIDATED

WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/9/2013	Dorothy McCandliss	52047	\$ 58.68
	Emh Sports USA, Inc	52048	\$ 40.00
	Evan- Moor	52049	\$ 317.67
	Excellence in Education	52050	\$ 529.56
	Follett Educational Services	52051	\$ 591.39
	Gymnastikids, Inc.	52052	\$ 493.13
	Houghton Mifflin Harcourt - Acct#147529	52053	\$ 359.35
	Huckleberry Center	52054	\$ 838.32
	Huntington Learning Center, Vta	52055	\$ 195.00
	Institute For Excellence In Writing	52056	\$ 19.80
	Iron Fist Martial Arts, LLC	52057	\$ 300.00
	Joe Ferrante Music Academy	52058	\$ 112.00
	Jostens	52059	\$ 55.90
	K12 Inc	52060	\$ 485.85
	Keyboard Galleria Music Center	52061	\$ 417.50
	Kids Art Inc - Northridge	52062	\$ 381.00
	Lakeshore Learning Materials	52063	\$ 778.61
	Law Office of Young, Minney & Corr, LLP	52064	\$ 74.10
	Le Club Gymnastics	52065	\$ 1,642.77
	Learn Beyond the Book, LLC	52066	\$ 390.00
	Lego Education	52067	\$ 17.26
	Mathnasium Of Burbank	52068	\$ 525.00
	Mission Renaissance	52069	\$ 793.65
	Mr. Peter's Piano Studio	52070	\$ 230.00
	Museum Tour	52071	\$ 158.92
	Nancy's Notions	52072	\$ 398.85
	Nasco Modesto	52073	\$ 24.84
	Office Depot	52074	\$ 1,154.68
	Ottsen Music Studio	52097	\$ 2,010.00
	Peace Hill Press, Inc	52076	\$ 105.21
	Pearson - Acct#2462900, 05-5238169, 005-59407-000	52077	\$ 535.48
	Perfection Learning Corp	52078	\$ 48.23
	Play-Well TEKnologies- Santa Barbara/Ventura	52079	\$ 210.00
	Professional Tutors of America	52080	\$ 120.00
	Rainbow Resource Center	52081	\$ 2,587.62
	Rancho Simi Recreation & Park	52082	\$ 77.00
	School Specialty Inc.	52083	\$ 26.48
	Staples - eCommerce	52084	\$ 53.82
	Staples Business Advantage	52085	\$ 230.68
	Tae Ryong TaeKwonDo School	52086	\$ 156.00
	TaeKwonDo Plus	52087	\$ 547.50
	Teaching Textbooks, Inc.	52088	\$ 52.95
	Time 4 Learning	52089	\$ 25.00

Golden Valley Charter School/Golden Valley Virtual Charter School

CONSOLIDATED

WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/17/2013	Audio Memory Publishing	52103	\$ 99.08
	Ballet Academy Ventura	52104	\$ 350.00
	Barnes & Noble Inc	52105	\$ 183.56
	Benjamin Buttner Guitar Lessons	52106	\$ 105.00
	Byu Independent Study	52107	\$ 40.00
	Cassell's Music, Inc	52108	\$ 42.55
	Central Music	52109	\$ 270.00
	Children's Music Academy	52110	\$ 620.00
	Christine Albright	52111	\$ 269.51
	City of La Mirada	52112	\$ 130.00
	City of Ojai	52113	\$ 261.95
	Conejo Recreation and Park Dis	52114	\$ 74.02
	Cuizon Ballet Centre	52115	\$ 810.00
	Delian Music	52116	\$ 25.00
	Dick Blick Company	52117	\$ 91.65
	Discovery Education	52118	\$ 6,785.00
	Dorothy McCandliss	52119	\$ 347.69
	Education Station	52120	\$ 41.11
	Elizabeth Gomez	52121	\$ 207.92
	Emh Sports USA, Inc	52122	\$ 515.00
	Excellence in Education	52123	\$ 50.88
	Follett Educational Services	52124	\$ 55.35
	Gymnastikids, Inc.	52125	\$ 427.43
	Home Science Tools	52126	\$ 57.01
	Hosaka, Rotherham & Co.	52127	\$ 5,932.00
	Houghton Mifflin Harcourt - Acct#147529	52128	\$ 1,090.11
	Huckleberry Center	52129	\$ 1,190.60
	Huntington Learning Center, Vta	52130	\$ 95.00
	Insect Lore	52131	\$ 27.48
	Iron Fist Martial Arts, LLC	52132	\$ 400.00
	Joe Ferrante Music Academy	52133	\$ 2,911.00
	Jostens	52134	\$ 482.29
	Karate 4 Kids USA	52135	\$ 670.00
	Keyboard Galleria Music Center	52136	\$ 610.75
		52188	\$ 412.50
	Kids Art inc - Pasadena	52137	\$ 554.00
	Kids Art Inc - Sherman Oaks	52138	\$ 784.75
	Kids Art Inc - Valencia	52139	\$ 1,120.00
	Learn Beyond the Book, LLC	52141	\$ 42.00
	Lego Education	52142	\$ 22.90
	LIVE Online Math	52143	\$ 459.98
	Mary Jo Stirling	52144	\$ 235.53
	Math Support Services, Inc.	52145	\$ 110.00

Golden Valley Charter School/Golden Valley Virtual Charter School

CONSOLIDATED

WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/17/2013	Paper, Scissors, Stone	52158	\$ 112.78
	Pearson - Acct#2462900, 05-5238169, 005-59407-000	52159	\$ 472.60
	Play-Well TEKnologies- Santa Barbara/Ventura	52160	\$ 112.00
	Racheal Yard	52161	\$ 277.90
	Rainbow Resource Center	52162	\$ 724.00
	Rancho Simi Recreation & Park	52163	\$ 464.00
	Renee Carlino	52164	\$ 137.86
	Sandra M. Yip	52165	\$ 540.00
	ServiceMaster Building Maintenance	52166	\$ 329.00
	Shan Tung Kung Fu, LLC	52167	\$ 323.00
	Special Ed Asst & Tech Support, Inc	52168	\$ 30,525.04
	Staples - eCommerce	52169	\$ 220.54
	Staples Business Advantage	52170	\$ 80.71
	Steve Spangler Science	52189	\$ 91.59
	Studio 316	52171	\$ 106.50
	Swordplay Fencing Studio, Inc.	52172	\$ 189.98
	Tabeth Gomez	52173	\$ 240.69
	TaeKwonDo Plus	52174	\$ 257.50
	Tamie Stewart	52175	\$ 201.71
	Time 4 Learning	52176	\$ 150.00
	Tree of Knowledge Educ. Services	52177	\$ 123.75
	Tricia Purcell	52178	\$ 321.71
	U. S. Bank	52179	\$ 184.00
	Wendy Hand-Hogan	52180	\$ 258.49
	Wendy Theobald	52181	\$ 235.04
	Wieser Educational	52182	\$ 113.61
	Yamaha Music School	52183	\$ 389.00
	YMCA- Camarillo Family	52184	\$ 192.00
YMCA- Ventura	52185	\$ 65.00	
Young At Art- Simi Valley	52186	\$ 1,035.02	
Young Rembrandts- Ventura	52187	\$ 172.00	
5/23/2013	Academic Chess	52190	\$ 88.00
	Airealistic, LLC	52191	\$ 1,580.00
	Analytical Grammar, Inc.	52192	\$ 143.78
	Art Is Our Passion, Inc.	52193	\$ 248.00
	Art Supplies Wholesale	52194	\$ 160.04
	Blackbird & Company	52195	\$ 128.00
	C.A.R.E. Learning Academy (SCV Tutors)	52196	\$ 666.75
	Cassell's Music, Inc	52197	\$ 100.00
	City of Carpinteria	52198	\$ 65.00
	City of El Monte	52199	\$ 45.00
	City of Ojai	52200	\$ 780.36
	City of Whittier	52201	\$ 598.41

Golden Valley Charter School/Golden Valley Virtual Charter School

CONSOLIDATED

WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/23/2013	Huckleberry Center	52214	\$ 271.75
	Huntington Learning Center, Vta	52215	\$ 826.00
	Joe Ferrante Music Academy	52216	\$ 253.50
	Keyboard Galleria Music Center	52217	\$ 135.00
	Kumon Math & Reading- Burbank	52218	\$ 540.00
	Kumon Math and Reading Center of Westchester	52219	\$ 255.00
	Lewis Music Academy	52220	\$ 4,448.81
	Lisa Sophos	52221	\$ 285.69
	Los Angeles School of Gymnastics	52222	\$ 855.00
	Los Robles Childrens Choir	52223	\$ 1,270.00
	Math Support Services, Inc.	52224	\$ 825.00
	Mission Renaissance	52225	\$ 641.70
	Monarch's National Gymnastics Training Center	52226	\$ 216.00
	Much A Do About Shakespeare	52227	\$ 1,165.50
	Nancy Larson Publishers, Inc.	52228	\$ 578.35
	Nasco Modesto	52229	\$ 16.32
	Nickerson Family Trust (Sjnden LLC)	52230	\$ 9,222.00
	Office Depot	52231	\$ 53.73
	Ottsen Music Studio	52232	\$ 870.00
	Pasadena Conservatory Of Music	52233	\$ 58.00
	Plas- Tech Resources, Inc.	52251	\$ 362.18
	Play-Well TEKnologies- Santa Barbara/Ventura	52235	\$ 400.00
	Rainbow Resource Center	52236	\$ 886.16
	Rancho Simi Recreation & Park	52237	\$ 120.00
	Rosetta Stone, Ltd. (Fairfield Language Tech.)	52238	\$ 331.38
	Staples - eCommerce	52239	\$ 541.75
	Stephanie Janes	52240	\$ 93.51
	TaeKwonDo Plus	52241	\$ 255.14
	Teaching Textbooks, Inc.	52242	\$ 171.14
	Tiffany Stark	52243	\$ 399.22
	Time 4 Learning	52244	\$ 75.00
	Tree of Knowledge Educ. Services	52245	\$ 202.50
	Urban Homeschoolers	52246	\$ 311.56
Ventura County Office of Education	52247	\$ 47.00	
YMCA Of Greater Whittier	52248	\$ 120.00	
YMCA- Ventura	52249	\$ 153.00	
Young At Art- Simi Valley	52250	\$ 480.00	
5/31/2013	Academic Chess	52252	\$ 264.00
	Airealistic, LLC	52253	\$ 155.00
	All American Ballet School	52254	\$ 850.04
	American Science & Surplus	52255	\$ 48.56
	Art Is Our Passion, Inc.	52256	\$ 248.00
	Cassell's Music, Inc	52257	\$ 160.00

Golden Valley Charter School/Golden Valley Virtual Charter School

CONSOLIDATED

WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/31/2013	Insect Lore	52270	\$ 32.24
	Institute for Educational Advancement	52271	\$ 700.00
	Iron Fist Martial Arts, LLC	52272	\$ 125.00
	Joe Ferrante Music Academy	52273	\$ 154.00
	Jostens	52274	\$ 27.95
	Keyboard Galleria Music Center	52275	\$ 27.50
	Kids Art Inc - Northridge	52276	\$ 174.00
	Le Club Gymnastics	52277	\$ 398.70
	Learn Beyond the Book, LLC	52278	\$ 235.00
	Lewis Music Academy	52279	\$ 5,900.00
	Los Angeles School of Gymnastics	52280	\$ 112.50
	McGraw-Hill	52281	\$ 72.18
	Monarch's National Gymnastics Training Center	52282	\$ 360.00
	Mr. Peter's Piano Studio	52283	\$ 854.38
	Much A Do About Shakespeare	52284	\$ 360.00
	Ottsen Music Studio	52285	\$ 90.00
	Ovation School For Performing Arts	52286	\$ 500.00
	Pacific Diving Academy USA	52287	\$ 120.00
	Professional Tutors of America	52288	\$ 150.00
	Rainbow Resource Center	52289	\$ 729.53
	Rancho Simi Recreation & Park	52290	\$ 60.00
	Sandra M. Yip	52291	\$ 4,720.00
	Science-2-U	52292	\$ 4,502.30
	Staples - eCommerce	52293	\$ 24.71
	Staples Business Advantage	52294	\$ 79.54
	Swords Fencing Studio Inc	52295	\$ 407.50
	Terri Adams	52296	\$ 512.37
	The Realm Creative Academy, LLC	52297	\$ 250.00
	Urban Homeschoolers	52298	\$ 189.00
	Waller's Gymjam Academy	52299	\$ 158.00
Yamaha Music School	52300	\$ 1,302.00	
YMCA- Ventura	52301	\$ 1,340.00	
Young At Art- Camarillo	52302	\$ 793.00	
Young At Art- Simi Valley	52303	\$ 960.00	
Grand Total			\$ 224,202.49

Golden Valley Charter School
WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/2/2013	All American Ballet School	51935	\$ 608.79
	Apple Inc	51937	\$ 2,913.99
	Barnes & Noble Inc	51943	\$ 1,263.04
	Cassell's Music, Inc	51948	\$ 760.00
	City of Carpinteria	51950	\$ 65.00
	Delian Music	51955	\$ 1,008.66
	Dick Blick Company	51957	\$ 74.88
	Education Station	51959	\$ 459.58
	Elizabeth Gomez	51960	\$ 77.74
	Emh Sports USA, Inc	51961	\$ 400.00
	Follett Educational Services	51964	\$ 245.81
	Home Science Tools	51967	\$ 276.60
	Huckleberry Center	51969	\$ 1,949.07
	Keyboard Galleria Music Center	51974	\$ 693.00
	Kids Art Inc - Sherman Oaks	51975	\$ 108.75
	Lakeshore Learning Materials	51976	\$ 202.09
	Math- U- See California, Inc	51985	\$ 88.48
	Monarch's National Gymnastics Training Center	51988	\$ 275.00
	Nickerson Family Trust (Sjnden LLC)	51990	\$ 1,316.80
	Norma McBride	51991	\$ 222.05
	Office Depot	51994	\$ 215.91
	Rainbow Resource Center	51999	\$ 3,555.72
	Rancho Simi Recreation & Park	52000	\$ 639.66
	Renee Carlino	52001	\$ 18.40
	TaeKwonDo Plus	52008	\$ 619.75
	Thinkwell Corporation	52011	\$ 126.91
	Time 4 Learning	52012	\$ 50.00
	Wendy Theobald	52017	\$ 22.95
	Young At Art- Simi Valley	52019	\$ 335.00
	Young At Art- Camarillo	52018	\$ 215.00
	Pearson - Acct#2462900, 05-5238169, 005-59407-000	51997	\$ 2,235.71
	Ballet Academy Ventura	51942	\$ 118.00
	Play-Well TEKnologies- Santa Barbara/Ventura	51998	\$ 761.00
	Excellence in Education	51963	\$ 110.46
	Miss Melodee Studios, Inc	51986	\$ 194.40
	North Dakota Center For Distance Education	51992	\$ 295.55
	Peace Hill Press, Inc	51996	\$ 71.63
	Swordplay Fencing Studio, Inc.	52006	\$ 93.00
	Growing With Grammar (JackKris)	51965	\$ 59.90
	Houghton Mifflin Harcourt - Acct#147529	51968	\$ 284.12
	Joyce Salsberry	51973	\$ 345.93
	Valley Bob's Driving School	52014	\$ 78.00
	Apple One Employment Services	51938	\$ 118.80
	Los Angeles School of Gymnastics	51984	\$ 67.50

**Golden Valley Charter School
WARRANT REGISTER: May 2013**

Sum of Amount			
Check Date	Payee	Check Number	Total
41396	Staples - eCommerce	52003	\$ 291.82
	Canyon Theatre Guild	51946	\$ 250.00
	Carson- Dellosa	51947	\$ 79.30
	Delta Education	51956	\$ 487.36
	Insect Lore	51971	\$ 162.67
	Armory Center For The Arts	51939	\$ 228.00
	Brave Writer, LLC	51944	\$ 99.90
	Claddagh Dance Company	51951	\$ 285.00
	Steven Sunnarborg Musical Serv	52004	\$ 116.80
	Sylvia Klein	52007	\$ 179.11
	The Realm Creative Academy, LLC	52010	\$ 100.00
	Classic Education, Inc	51952	\$ 138.51
	Conejo Recreation and Park Dis	51953	\$ 113.58
	Urban Homeschoolers	52013	\$ 120.00
	Le Club Gymnastics	51978	\$ 54.37
	Lisa Sophos	51981	\$ 411.46
	VoogDesigns	52016	\$ 215.00
	American Science & Surplus	51936	\$ 34.79
	Burbank Music Academy	51945	\$ 710.00
	Celebration Education- Monrovia	51949	\$ 250.00
	Cynthia Peterson	51954	\$ 274.50
	E. J. Harrison & Sons Inc	51958	\$ 62.43
	Evan- Moor	51962	\$ 71.99
	Hayley Hamilton	51966	\$ 137.69
	Huntington Learning Center, Vta	51970	\$ 882.00
	Jostens	51972	\$ 503.10
	Laura Guy	51977	\$ 493.40
	Live Education!	51982	\$ 256.88
	Lori Llorence	51983	\$ 84.77
	Mission Renaissance	51987	\$ 4,499.67
Pasadena Conservatory Of Music	51995	\$ 750.00	
Staci Hammerschmitt	52002	\$ 574.99	
Vibe Performing Arts Studios	52015	\$ 192.00	
5/3/2013	Zaner- Bloser	51933	\$ 29.00
	Angels School Supply	51932	\$ 26.09
5/9/2013	All American Ballet School	52026	\$ 570.00
	Barnes & Noble Inc	52031	\$ 259.69
	Cassell's Music, Inc	52035	\$ 760.00
	Delian Music	52044	\$ 208.00
	Dick Blick Company	52046	\$ 405.17
	Emh Sports USA, Inc	52048	\$ 40.00
	Follett Educational Services	52051	\$ 591.39
	Huckleberry Center	52054	\$ 838.32
	Joe Ferrante Music Academy	52058	\$ 112.00

**Golden Valley Charter School
WARRANT REGISTER: May 2013**

Sum of Amount			
Check Date	Payee	Check Number	Total
41403	Time 4 Learning	52089	\$ 25.00
	YMCA- Ventura	52094	\$ 210.00
	Young At Art- Simi Valley	52096	\$ 320.00
	Law Office of Young, Minney & Corr, LLP	52064	\$ 74.10
	Young At Art- Camarillo	52095	\$ 1,475.00
	City of Ojai	52042	\$ 110.32
	Pearson - Acct#2462900, 05-5238169, 005-59407-000	52077	\$ 535.48
	Ballet Academy Ventura	52030	\$ 440.00
	Iron Fist Martial Arts, LLC	52057	\$ 300.00
	Play-Well TEKnologies- Santa Barbara/Ventura	52079	\$ 210.00
	Excellence in Education	52050	\$ 529.56
	Tae Ryong TaeKwonDo School	52086	\$ 156.00
	Yamaha Music School	52092	\$ 830.00
	Peace Hill Press, Inc	52076	\$ 105.21
	Houghton Mifflin Harcourt - Acct#147529	52053	\$ 359.35
	Art Supplies Wholesale	52029	\$ 175.48
	Mr. Peter's Piano Studio	52070	\$ 230.00
	Teaching Textbooks, Inc.	52088	\$ 52.95
	Kids Art Inc - Northridge	52062	\$ 381.00
	Lego Education	52067	\$ 17.26
	Institute For Excellence In Writing	52056	\$ 19.80
	Staples - eCommerce	52084	\$ 53.82
	Delta Education	52045	\$ 69.77
	Aleks Corporation	52025	\$ 22.50
	Armory Center For The Arts	52028	\$ 380.00
	California Science Center Foundation	52034	\$ 455.00
	Dorothy McCandliss	52047	\$ 58.68
	Learn Beyond the Book, LLC	52066	\$ 390.00
	Professional Tutors of America	52080	\$ 120.00
	Conejo Recreation and Park Dis	52043	\$ 85.71
	K12 Inc	52060	\$ 485.85
	Le Club Gymnastics	52065	\$ 1,642.77
	Museum Tour	52071	\$ 158.92
	Nancy's Notions	52072	\$ 398.85
	VoogDesigns	52091	\$ 200.00
	American Science & Surplus	52027	\$ 49.10
	Burbank Music Academy	52032	\$ 740.00
	Evan- Moor	52049	\$ 317.67
	Huntington Learning Center, Vta	52055	\$ 195.00
	Mission Renaissance	52069	\$ 793.65
C.A.R.E. Learning Academy (SCV Tutors)	52033	\$ 213.64	
Celebration Education- Brea	52036	\$ 140.00	
Chalk Dust Company	52037	\$ 497.67	
Chinaberry Inc	52038	\$ 120.46	

Golden Valley Charter School
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Sum of Amount			
Check Date	Payee	Check Number	Total
5/17/2013	Apple Inc	52100	\$ 625.54
	Barnes & Noble Inc	52105	\$ 183.56
	Cassell's Music, Inc	52108	\$ 42.55
	Children's Music Academy	52110	\$ 620.00
	Christine Albright	52111	\$ 269.51
	Delian Music	52116	\$ 25.00
	Dick Blick Company	52117	\$ 91.65
	Education Station	52120	\$ 41.11
	Elizabeth Gomez	52121	\$ 207.92
	Emh Sports USA, Inc	52122	\$ 515.00
	Follett Educational Services	52124	\$ 55.35
	Home Science Tools	52126	\$ 57.01
	Huckleberry Center	52129	\$ 1,190.60
	Joe Ferrante Music Academy	52133	\$ 2,911.00
	Keyboard Galleria Music Center	52136	\$ 610.75
		52188	\$ 412.50
	Kids Art Inc - Sherman Oaks	52138	\$ 784.75
	Norma McBride	52152	\$ 27.60
	Office Depot	52154	\$ 436.32
	Ottsen Music Studio	52156	\$ 1,350.00
	Rainbow Resource Center	52162	\$ 724.00
	Rancho Simi Recreation & Park	52163	\$ 464.00
	Renee Carlino	52164	\$ 137.86
	ServiceMaster Building Maintenance	52166	\$ 329.00
	Special Ed Asst & Tech Support, Inc	52168	\$ 30,179.83
	Staples Business Advantage	52170	\$ 80.71
	Steve Spangler Science	52189	\$ 91.59
	TaeKwonDo Plus	52174	\$ 257.50
	Time 4 Learning	52176	\$ 150.00
	Wendy Theobald	52181	\$ 235.04
	YMCA- Ventura	52185	\$ 65.00
	Young At Art- Simi Valley	52186	\$ 1,035.02
	Melissa Barnett	52146	\$ 141.98
	City of Ojai	52113	\$ 261.95
	Pearson - Acct#2462900, 05-5238169, 005-59407-000	52159	\$ 472.60
	Ballet Academy Ventura	52104	\$ 350.00
	Iron Fist Martial Arts, LLC	52132	\$ 400.00
	Play-Well TEKnologies- Santa Barbara/Ventura	52160	\$ 112.00
	Excellence in Education	52123	\$ 50.88
	Much A Do About Shakespeare	52151	\$ 2,800.88
	Wieser Educational	52182	\$ 113.61
	Byu Independent Study	52107	\$ 40.00
	Yamaha Music School	52183	\$ 389.00
	Miss Melodee Studios, Inc	52148	\$ 104.40

Golden Valley Charter School
WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
4/14/11	Studio 316	52171	\$ 106.50
	Art Supplies Wholesale	52102	\$ 119.94
	Kids Art inc - Pasadena	52137	\$ 554.00
	Mr. Peter's Piano Studio	52150	\$ 125.00
	Oriental Trading Company, Inc.	52155	\$ 42.78
	Paper, Scissors, Stone	52158	\$ 112.78
	Art Is Our Passion, Inc.	52101	\$ 276.00
	Lego Education	52142	\$ 22.90
	Staples - eCommerce	52169	\$ 220.54
	Benjamin Buttner Guitar Lessons	52106	\$ 105.00
	Audio Memory Publishing	52103	\$ 99.08
	Insect Lore	52131	\$ 27.48
	Mindware	52147	\$ 267.43
	Dorothy McCandliss	52119	\$ 347.69
	Learn Beyond the Book, LLC	52141	\$ 42.00
	Conejo Recreation and Park Dis	52114	\$ 74.02
	Alliance for Performing Arts	52098	\$ 1,000.00
	Huntington Learning Center, Vta	52130	\$ 95.00
	Jostens	52134	\$ 325.86
	Mission Renaissance	52149	\$ 2,831.74
	City of La Mirada	52112	\$ 130.00
	Gymnastikids, Inc.	52125	\$ 427.43
	Central Music	52109	\$ 270.00
	Discovery Education	52118	\$ 6,785.00
	Hosaka, Rotherham & Co.	52127	\$ 5,932.00
	Karate 4 Kids USA	52135	\$ 670.00
	Kids Art Inc - Valencia	52139	\$ 1,120.00
	LIVE Online Math	52143	\$ 459.98
	Mary Jo Stirling	52144	\$ 235.53
	Math Support Services, Inc.	52145	\$ 110.00
	Pacific Diving Academy USA	52157	\$ 120.00
	Sandra M. Yip	52165	\$ 540.00
	Shan Tung Kung Fu, LLC	52167	\$ 323.00
Tree of Knowledge Educ. Services	52177	\$ 123.75	
Tricia Purcell	52178	\$ 321.71	
YMCA- Camarillo Family	52184	\$ 192.00	
Young Rembrandts- Ventura	52187	\$ 172.00	
5/23/2013	Cassell's Music, Inc	52197	\$ 100.00
	City of Carpinteria	52198	\$ 65.00
	Dance Creations LLC	52204	\$ 320.00
	Delian Music	52206	\$ 191.00
	Follett Educational Services	52210	\$ 163.32
	Huckleberry Center	52214	\$ 271.75
Joe Ferrante Music Academy	52216	\$ 252.50	

**Golden Valley Charter School
WARRANT REGISTER: May 2013**

Sum of Amount			
Check Date	Payee	Check Number	Total
41417	YMCA- Ventura	52249	\$ 153.00
	Young At Art- Simi Valley	52250	\$ 480.00
	City of Ojai	52200	\$ 780.36
	Play-Well TEKnologies- Santa Barbara/Ventura	52235	\$ 400.00
	Much A Do About Shakespeare	52227	\$ 1,165.50
	Growing With Grammar (JackKris)	52211	\$ 59.90
	Houghton Mifflin Harcourt - Acct#147529	52213	\$ 146.15
	Nancy Larson Publishers, Inc.	52228	\$ 578.35
	Rosetta Stone, Ltd. (Fairfield Language Tech.)	52238	\$ 331.38
	Analytical Grammar, Inc.	52192	\$ 143.78
	Blackbird & Company	52195	\$ 128.00
	Los Angeles School of Gymnastics	52222	\$ 855.00
	Art Supplies Wholesale	52194	\$ 160.04
	Teaching Textbooks, Inc.	52242	\$ 171.14
	Art Is Our Passion, Inc.	52193	\$ 248.00
	Academic Chess	52190	\$ 88.00
	Staples - eCommerce	52239	\$ 541.75
	Kumon Math and Reading Center of Westchester	52219	\$ 255.00
	Claddagh Dance Company	52202	\$ 150.00
	Dorothy McCandliss	52208	\$ 600.00
	Conejo Recreation and Park Dis	52203	\$ 2,061.00
	Urban Homeschoolers	52246	\$ 311.56
	Lisa Sophos	52221	\$ 285.69
	E. J. Harrison & Sons Inc	52209	\$ 62.43
	Hayley Hamilton	52212	\$ 125.94
	Huntington Learning Center, Vta	52215	\$ 826.00
	Mission Renaissance	52225	\$ 641.70
	Pasadena Conservatory Of Music	52233	\$ 58.00
	C.A.R.E. Learning Academy (SCV Tutors)	52196	\$ 666.75
	City of El Monte	52199	\$ 45.00
	Nasco Modesto	52229	\$ 16.32
	Math Support Services, Inc.	52224	\$ 825.00
	Tree of Knowledge Educ. Services	52245	\$ 202.50
	Airealistic, LLC	52191	\$ 1,580.00
	City of Whittier	52201	\$ 598.41
	Dance Dimensions	52205	\$ 550.00
	Discount School Supply	52207	\$ 88.62
	Kumon Math & Reading- Burbank	52218	\$ 540.00
	Lewis Music Academy	52220	\$ 4,448.81
	Los Robles Childrens Choir	52223	\$ 1,270.00
	Stephanie Janes	52240	\$ 93.51
	Tiffany Stark	52243	\$ 399.22
	Ventura County Office of Education	52247	\$ 47.00
	YMCA Of Greater Whittier	52248	\$ 120.00

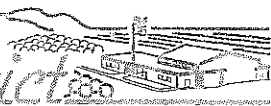
**Golden Valley Charter School
WARRANT REGISTER: May 2013**

Sum of Amount			
Check Date	Payee	Check Number	Total
41425	Monarch's National Gymnastics Training Center	52282	\$ 360.00
	Ottsen Music Studio	52285	\$ 90.00
	Rainbow Resource Center	52289	\$ 729.53
	Rancho Simi Recreation & Park	52290	\$ 60.00
	Staples Business Advantage	52294	\$ 79.54
	YMCA- Ventura	52301	\$ 1,340.00
	Young At Art- Simi Valley	52303	\$ 960.00
	Young At Art- Camarillo	52302	\$ 793.00
	Iron Fist Martial Arts, LLC	52272	\$ 125.00
	Excellence in Education	52267	\$ 275.31
	Much A Do About Shakespeare	52284	\$ 360.00
	Yamaha Music School	52300	\$ 1,302.00
	Delta Managed Solutions, Inc.	52263	\$ 7,250.00
	Ovation School For Performing Arts	52286	\$ 500.00
	Los Angeles School of Gymnastics	52280	\$ 112.50
	Mr. Peter's Piano Studio	52283	\$ 854.38
	Waller's Gymjam Academy	52299	\$ 158.00
	Art Is Our Passion, Inc.	52256	\$ 248.00
	Kids Art Inc - Northridge	52276	\$ 174.00
	Academic Chess	52252	\$ 264.00
	Staples - eCommerce	52293	\$ 24.71
	Insect Lore	52270	\$ 32.24
	Dorothy McCandliss	52264	\$ 830.00
	Learn Beyond the Book, LLC	52278	\$ 235.00
	Professional Tutors of America	52288	\$ 150.00
	The Realm Creative Academy, LLC	52297	\$ 250.00
	Conejo Recreation and Park Dis	52260	\$ 51.00
	McGraw-Hill	52281	\$ 72.18
	Urban Homeschoolers	52298	\$ 189.00
	Le Club Gymnastics	52277	\$ 398.70
	American Science & Surplus	52255	\$ 48.56
	City of La Mirada	52259	\$ 132.00
	Central Music	52258	\$ 125.00
	Pacific Diving Academy USA	52287	\$ 120.00
	Sandra M. Yip	52291	\$ 4,720.00
	Airealistic, LLC	52253	\$ 155.00
	Lewis Music Academy	52279	\$ 5,900.00
	Creative Learning Place	52261	\$ 645.00
	Draganchuck Alarm Systems Inc	52265	\$ 89.85
	Institute for Educational Advancement	52271	\$ 700.00
	Science-2-U	52292	\$ 4,502.30
Swords Fencing Studio Inc	52295	\$ 407.50	
Terri Adams	52296	\$ 512.37	
Grand Total			\$ 331,822.00

Golden Valley Virtual School
WARRANT REGISTER: May 2013

Sum of Amount			
Check Date	Payee	Check Number	Total
5/9/2013	Jostens	52059	\$ 55.90
5/17/2013	Special Ed Asst & Tech Support, Inc	52168	\$ 345.21
	U. S. Bank	52179	\$ 184.00
	Jostens	52134	\$ 156.43
5/31/2013	Delta Managed Solutions, Inc.	52263	\$ 1,600.00
	Jostens	52274	\$ 27.95
Grand Total			\$ 2,369.49

Mesa Union School District



Board of Trustees:
Noel Camanag
Rick Murray
Susan Nemets
Steve Sullivan
Judith Thielemann

Superintendent
Dr. Michael Babb
Principal
Ryan Howatt

"We teach students to create, connect, and collaborate—for life!"

DATE: May 28, 2013
TO: Honorable Brian J. Back, Presiding Judge of the Superior Court
FROM: Michael Babb, Ed.D.
RE: Required response to Report of the 2012-2013 Grand Jury "School Security"

Thank you for sending the document, *Report of the 2012-2013 Grand Jury "School Security."* The following is Mesa Union's response to the report's findings:

- The Mesa Union principal and I attended the Ventura County Sheriff's threat assessment workshop given this year
- Mesa Staff have created identification and sign-in procedures for staff and visitors
- The campus gate is open during the school day so that cars may enter the school parking lot, and entry is supervised
- The campus features paid staff which provides security at the cafeteria, play yard, middle school quad, entrance and in front of the school
- Fencing encloses much of the perimeter of the Mesa Union campus.

The following is our response to recommendations included in the report:

- Earlier this year our administration contracted with Dr. Ronald Stevens from the National School Safety Center to evaluate Mesa Union campus security. Dr. Stevens, a nationally-recognized expert on school safety and threat assessment, reviewed school safety plans and policy, interviewed staff and conducted a site visit. Based on his observations, Dr. Stevens provided staff a report with recommendations we will use to reduce the facility's vulnerability.
- Our school buildings are marked at street level in such a way that could be detected from the air.
- Mesa Union administration will consider instituting training events pursuant to the threat assessment described above.
- In the interest of making more security more visible, Mesa Union administrators will be providing uniforms to supervisory staff.
- Administrators also are considering recruiting volunteers who can serve as "safety agents."

We appreciate the court's concern for student and staff safety. The district administration will work in cooperation with local law enforcement to continuously improve in the central area of school safety.

Sincerely,



Michael Babb, Ed.D.

MESA UNION SCHOOL DISTRICT
PROPOSITION 30 SPENDING PLAN FOR FISCAL YEAR 2012-13
EDUCATION PROTECTION ACCOUNT (EPA)
PRESENTED FOR BOARD APPROVAL
JUNE 18, 2013 6:00 P.M.

Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. A portion of the new revenues will be used to increase school funding, with the remainder helping to balance the state budget.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount, which includes charter school general purpose funding. **A corresponding reduction is made to an LEA's revenue limit or charter school general purpose state aid equal to the amount of their EPA entitlement. LEAs will receive the EPA payment in June 2013 for the 2012/2013 fiscal year and will receive quarterly payments beginning with the 2013-14 Fiscal Year.**

Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. The CDE has interpreted that administrative costs, as used in Proposition 30, means anything defined as administration in the California School Accounting Manual. Administrative costs include general administration, school administration, and instructional administration:

** General administration refers to agency-wide administrative activities including governing board, superintendent, and district-level fiscal, personnel, and central support services.*

** School administration refers to activities concerned with directing and managing the operation of a particular school.*

** Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.*

The language of Proposition 30 requires that each LEA " . . . shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs."

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

Object	Object Description	Function	Function Description	Use of Funds (Resource 1400)	2012/2013 Estimated Actuals	2012/2013 Actuals (Will be reported at year end)	Balance
Beginning Balance (Carryover)							-
8012	Prop 30 Revenues	0000	EPA	Revenues projected as of 12/13 P2	\$ 639,468		\$ 639,468
Total Revenues					\$ 639,468	\$ -	\$ 639,468
Certificated Salaries							\$ -
1100	Teacher Salaries	1000	Instruction	Classroom Teacher Salaries (7 FTE)	\$ 505,373	\$ -	\$ 505,373
Total Certificated Salaries					\$ 505,373	\$ -	\$ 505,373
Employee Benefits							\$ -
3101	STRS	1000	Instruction	8.25% State Teachers' Retirement System	\$ 41,693		\$ 41,693
3301	Medicare	1000	Instruction	1.45% Medicare	\$ 6,971		\$ 6,971
3401	Health Benefits	1000	Instruction	Health and Welfare Benefits	\$ 65,098		\$ 65,098
3501	SUI	1000	Instruction	1.10% State Unemployment Insurance	\$ 5,288		\$ 5,288
3601	Workers' Compensation	1000	Instruction	2.977% Worker's Compensation	\$ 15,045		\$ 15,045
Total Employee Benefits					\$ 134,095	\$ -	\$ 134,095
Total Salaries and Benefits					\$ 639,468	\$ -	\$ 639,468
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Total Expenses					\$ 639,468	\$ -	\$ 639,468
Remaining Balance					\$ -	\$ -	\$ -

MESA UNION SCHOOL DISTRICT
PROPOSITION 30 SPENDING PLAN FOR FISCAL YEAR 2013-14
EDUCATION PROTECTION ACCOUNT (EPA)
PRESENTED FOR BOARD APPROVAL
JUNE 18, 2013 6:00 P.M.

Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. A portion of the new revenues will be used to increase school funding, with the remainder helping to balance the state budget.

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** General administration refers to agency-wide administrative activities including governing board, superintendent, and district-level fiscal, personnel, and central support services.*

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Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

Object	Object Description	Function	Function Description	Use of Funds (Resource 1400)	2013/14 Adopted Budget	2013/14 Actuals (Will be reported at year end)	Balance
Beginning Balance (Carryover)					\$ -		-
8012	Prop 30 Revenues	0000	EPA	Revenues projected as of 12/13 P2	\$ 639,468		\$ 639,468
Total Revenues					\$ 639,468	\$ -	\$ 639,468
Certificated Salaries							\$ -
1100	Teacher Salaries	1000	Instruction	Classroom Teacher Salaries (7 FTE)	\$ 507,476	\$ -	\$ 507,476
Total Certificated Salaries					\$ 507,476	\$ -	\$ 507,476
Employee Benefits							\$ -
				Related Fringe Benefits			\$ -
3101	STRS	1000	Instruction	8.25% State Teachers' Retirement System	\$ 41,867		\$ 41,867
3301	Medicare	1000	Instruction	1.45% Medicare	\$ 6,812		\$ 6,812
3401	Health Benefits	1000	Instruction	Health and Welfare Benefits	\$ 65,987		\$ 65,987
3501	SUI	1000	Instruction	0.05% State Unemployment Insurance	\$ 235		\$ 235
3601	Workers' Compensation	1000	Instruction	2.977% Worker's Compensation	\$ 15,108		\$ 15,108
Total Employee Benefits					\$ 130,009	\$ -	\$ 130,009
Total Salaries and Benefits					\$ 637,485	\$ -	\$ 637,485
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Total Expenses					\$ 637,485	\$ -	\$ 637,485
Remaining Balance					\$ 1,983	\$ -	\$ 1,983

Mesa Union School District

3901 North Mesa School Road

Somis, California 93066

Phone (805) 485-1411

www.mesaschool.org



2013/2014 ADOPTED BUDGET

Budget Detail

Prepared By:

Cynthia Hansen

Ventura County Schools Business Services Authority

5189 Verdugo Way

Camarillo, CA 93012

Phone: (805) 383-1972 Fax: (805) 383-1973

e-mail: chansen@vcoe.org

**Mesa Union School District
2013/2014 ADOPTED BUDGET
Budget Detail**

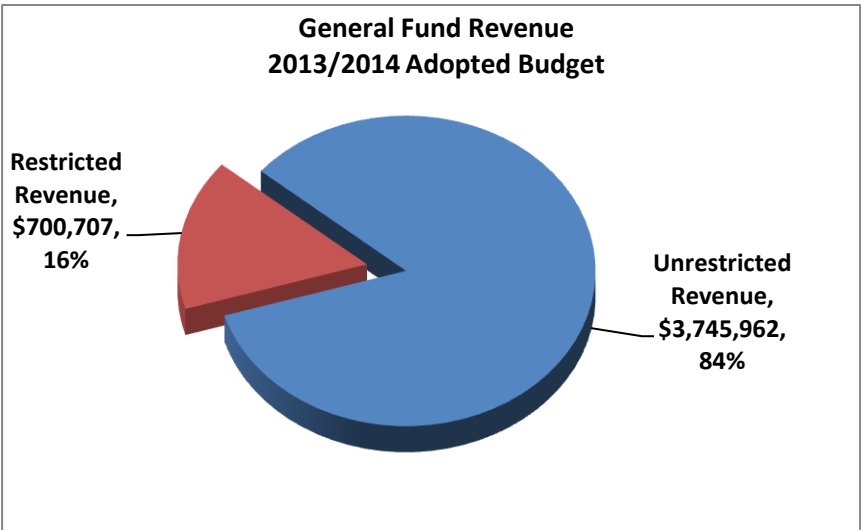
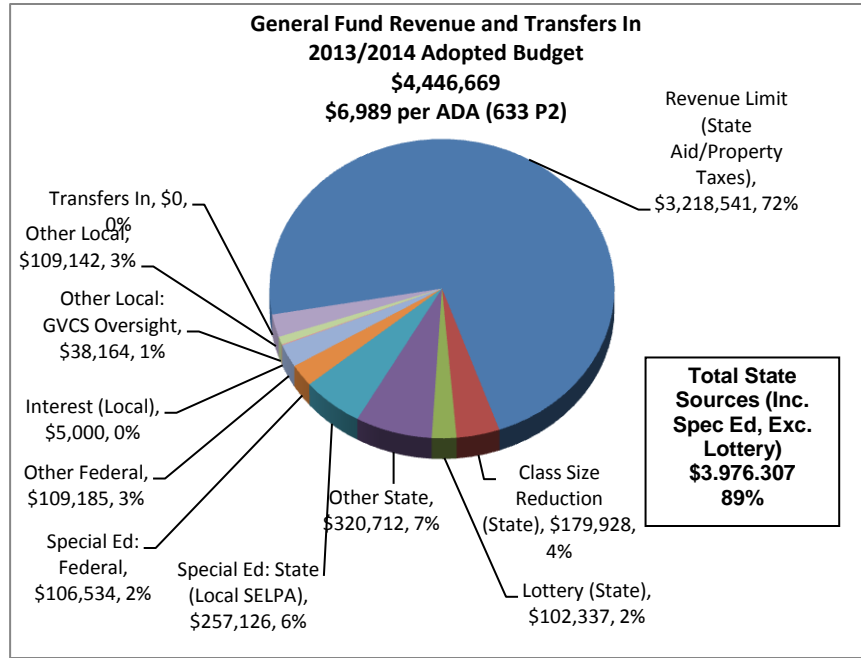
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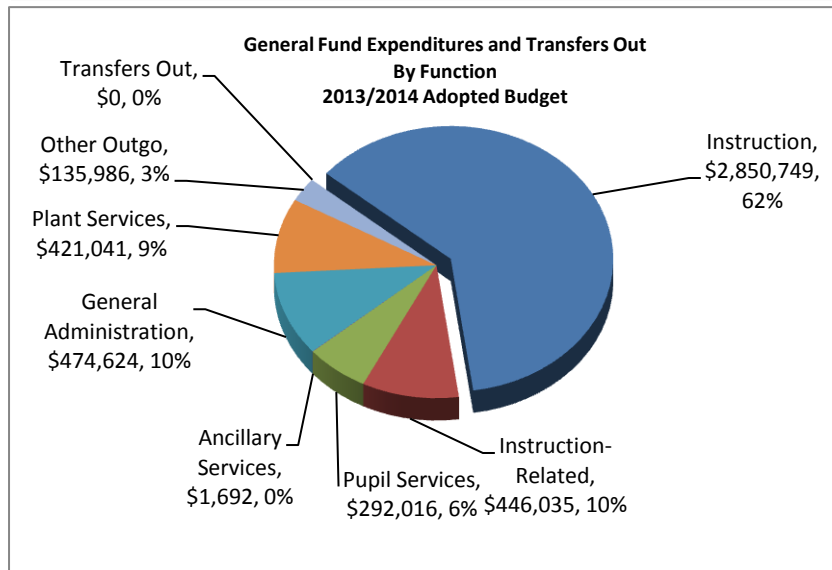
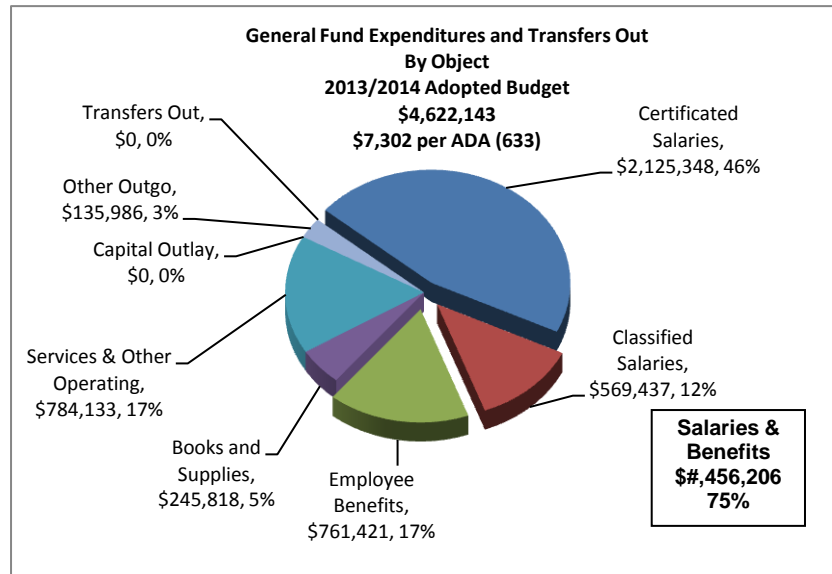
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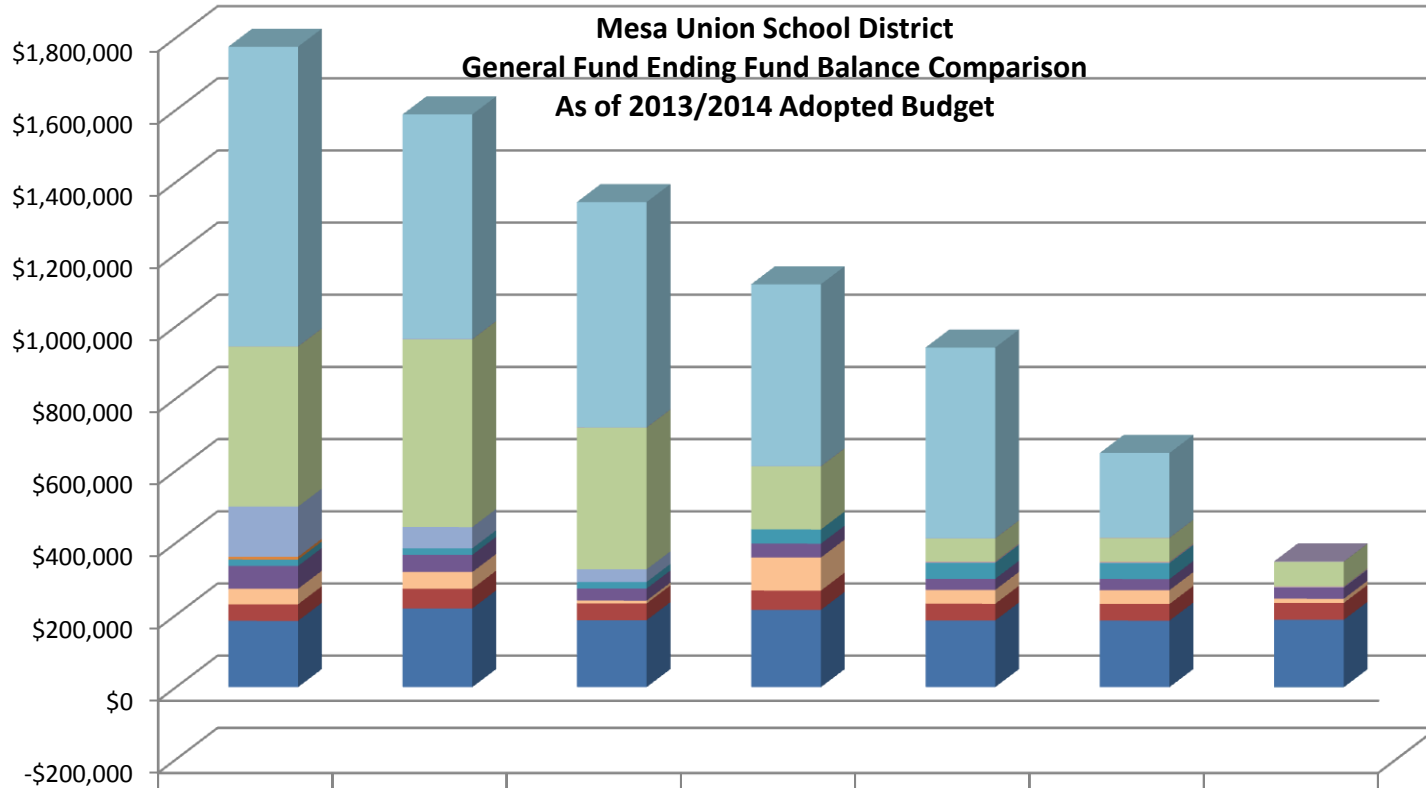
	A	F	G	H	I	J	K	L	M	N
1	Mesa Union School District									
2	Budget Snapshot									
3	As of 13/14 Adopted Budget									
4										
5		Actuals					As of 13/14 Adopted Budget			
6		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
7	CBEDS enrollment (First Wednesday in October)	581	584	602	606	631	665	663	665	663
8	ADA Generated (P2)	552	560	573	581	614	636.24	633	635	633
9	Attendance Ratio	95.01%	95.89%	95.18%	95.87%	97.31%	95.68%	95.48%	95.49%	95.48%
10	ADA Funded	557	560	573	581	614	636.24	636.24	635	635
11	% Increase/(Decrease) from Prior Year	0.00%	0.54%	2.32%	1.40%	5.68%	3.62%	0.00%	-0.19%	0.00%
12										
13	Revenue Limit Funding									
14	Statutory COLA	4.53%	5.66%	4.25%	-0.39%	2.24%	3.24%	1.565%	2.20%	2.50%
15	Deficit	\$0.00	7.8440%	18.3550%	17.9633%	19.7540%	22.2720%	22.2720%	22.2720%	22.2720%
16	Funded Revenue Limit per ADA	\$5,517.16	\$5,374.69	\$4,712.95	\$4,976.74	\$4,925.57	\$4,979.20	\$5,057.82	\$5,149.66	\$5,264.07
17	% Increase/(Decrease)	4.57%	-2.58%	-12.31%	5.60%	-1.03%	1.09%	1.58%	1.82%	2.22%
18	*Total Revenue Limit Funding	\$3,076,295	\$2,999,236	\$2,743,738	\$2,903,277	\$3,067,130	\$3,196,991	\$3,218,541	\$3,270,593	\$3,343,252
19	% Increase/(Decrease) from Prior Year	-17.72%	-2.50%	-8.52%	5.81%	5.64%	4.23%	0.67%	1.62%	2.22%
20										
21	General Fund									
22	Revenue	\$ 4,792,147	\$ 4,527,695	\$ 4,545,717	\$ 4,512,969	\$ 4,398,413	\$ 4,524,666	\$ 4,446,669	\$ 4,317,918	\$ 4,369,246
23	Expenditures	\$ 4,439,363	\$ 4,375,849	\$ 4,530,035	\$ 4,804,401	\$ 4,641,353	\$ 5,353,695	\$ 4,622,143	\$ 4,610,141	\$ 4,669,646
24	Other Sources/(Uses)	\$ 14,281	\$ (70,669)	\$ (63,499)	\$ 103,770	\$ -	\$ 601,153	\$ -	\$ -	\$ -
25	Net Increase/(Decrease)	\$ 367,065	\$ 81,177	\$ (47,817)	\$ (187,662)	\$ (242,941)	\$ (227,877)	\$ (175,474)	\$ (292,223)	\$ (300,400)
26	Ending Fund Balance	\$ 1,741,843	\$ 1,823,020	\$ 1,775,203	\$ 1,587,541	\$ 1,344,600	\$ 1,116,723	\$ 941,249	\$ 649,026	\$ 348,626
27	% Increase/(Decrease)	26.70%	4.66%	-2.62%	-10.57%	-15.30%	-16.95%	-15.71%	-31.05%	-46.28%
28	Ending Fund Balance as % of Expenditures/(Uses)	39.36%	41.00%	38.65%	33.77%	28.97%	23.50%	20.36%	14.08%	7.47%
29										
30	California Consumer Price Index	3.40%	1.30%	0.70%	1.70%	2.39%	2.30%	2.20%	2.30%	2.50%
31										
38	Total Utilities	\$ 82,298	\$ 81,882	\$ 78,665	\$ 86,412	\$ 84,022	\$ 89,035	\$ 91,006	\$ 93,098	\$ 95,425
39	% Increase/(Decrease)	14.89%	-0.51%	-3.93%	9.85%	-2.77%	5.97%	2.21%	2.30%	2.50%
40										
41	Teacher FTE	27.00	26.80	26.80	27.30	28.80	27.91	26.90	26.90	26.90
42	Average Actual Teacher Salary (Exc. Benefits)	\$ 58,302	\$ 64,931	\$ 65,126	\$ 65,041	\$ 66,155	\$ 67,193	\$ 68,809	\$ 69,841	\$ 70,889
43	Average Actual Teacher Salary (Inc. Fringe and Health and Welfare Benefits)	\$ 74,323	\$ 81,811	\$ 81,814	\$ 82,627	\$ 84,749	\$ 86,166	\$ 87,718	\$ 89,389	\$ 91,103
44	Fringe Benefits	13.45%	12.86%	12.53%	13.01%	14.05%	13.78%	12.73%	12.73%	12.73%
45	% Increase/(Decrease) (Salary only)	-6.14%	11.37%	0.30%	-0.13%	1.71%	1.57%	2.41%	1.50%	1.50%
46	COLA/Raise for Employees-On Schedule	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	COLA/Raise for Employees - One Time	0.00%	0.00%	\$ -	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%
48										
49	Health Benefit Costs (80% Blue Cross PPO)									
50	Annual Cost of Plan	\$ 9,342.00	\$ 10,050.00	\$ 10,224.00	\$ 11,115.90	\$ 11,674.20	\$ 12,391.20	\$ 13,254.60	\$ 14,269.77	\$ 15,335.72
51	% Increase/(Decrease)	8.14%	7.58%	1.73%	8.72%	5.02%	6.14%	6.97%	7.66%	7.47%
52	Annual District Cap (Cost to District)	\$ 8,179.56	\$ 8,527.56	\$ 8,527.56	\$ 9,122.16	\$ 9,296.16	\$ 9,716.16	\$ 10,151.76	\$ 10,659.34	\$ 11,192.32
53	% Increase/(Decrease)	4.76%	4.25%	0.00%	6.97%	1.91%	4.52%	4.48%	5.00%	5.00%
54	Annual Cost to Employee	\$ 1,162.44	\$ 1,522.44	\$ 1,696.44	\$ 1,993.74	\$ 2,378.04	\$ 2,675.04	\$ 3,102.84	\$ 3,610.42	\$ 4,143.40
55	% Increase/(Decrease)	39.82%	30.97%	11.43%	17.52%	19.28%	12.49%	15.99%	16.36%	14.76%

Mesa Union School District							
FUND SUMMARY AS OF 2012/2013 ESTIMATED ACTUALS							
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance
010	General	\$ 4,524,666	\$ 5,353,695	\$ 601,153	\$ (227,876)	\$ 1,344,599	\$ 1,116,723
130	Cafeteria	163,933	184,166	-	(20,233)	46,027	25,794
140	Deferred Maintenance	550	34,726	-	(34,176)	224,309	190,133
150	Pupil Transp. Equipment	100	-	-	100	19,626	19,726
171	Special Reserve: Foundation	-	-	-	-	36	36
173	Special Reserve - Equipment	60	-	-	60	10,426	10,486
211	Bond Building Fund	2,324	382,539	(601,153)	(981,368)	981,368	0
251	Capital Facilities - Developer Fees	13,683	23,659	-	(9,976)	38,318	28,342
355	County School Facilities Hardship	-	-	-	-	-	-
401	Special Reserve Capital Outlay	-	-	-	-	245	245
510	Bond Interest and Redemption	235,635	261,288	-	(25,653)	252,654	227,001
511	Bond Interest and Redemption	255,674	242,882	-	12,792	200,446	213,238
	Total All Funds	\$ 5,196,625	\$ 6,482,955	\$ -	\$ (1,286,330)	\$ 3,118,053	\$ 1,831,723

Mesa Union School District							
FUND SUMMARY AS OF 2013/2014 ADOPTED BUDGET							
Fund	Fund Description	Revenues	Expenditures	Other Sources/ (Uses)	Net Increase/ (Decrease) to Fund Balance	Beginning Fund Balance	Ending Fund Balance
010	General	\$ 4,446,669	\$ 4,622,143	\$ -	\$ (175,474)	\$ 1,116,723	\$ 941,249
130	Cafeteria	163,933	179,194	-	(15,261)	25,794	10,533
140	Deferred Maintenance	550	35,000	-	(34,450)	190,133	155,683
150	Pupil Transp. Equipment	100	-	-	100	19,726	19,826
171	Special Reserve: Foundation	-	-	-	-	36	36
173	Special Reserve-Equipment	60	-	-	60	10,486	10,546
211	Bond Building Fund	-	-	-	-	0	0
251	Capital Facilities - Developer Fees	160	-	-	160	28,342	28,502
355	County School Facilities Hardship	-	-	-	-	-	-
401	Special Reserve Capital Outlay	-	-	-	-	245	245
510	Bond Interest and Redemption	242,294	252,750	-	(10,456)	227,001	216,545
511	Bond Interest and Redemption	250,857	254,088	-	(3,231)	213,238	210,007
	Total All Funds	\$ 5,104,623	\$ 5,343,175	\$ -	\$ (238,552)	\$ 1,831,723	\$ 1,593,171







	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Unappropriated	\$830,499	\$622,539	\$624,396	\$504,001	\$528,344	\$234,432	\$0
Revolving Cash	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Legally Restricted	\$443,315	\$520,293	\$392,644	\$174,671	\$63,711	\$66,001	\$68,106
Education Protection Account (EPA)			\$0	\$0	\$1,983	\$1,983	\$1,983
GVCS Reserves	\$139,096	\$58,927	\$35,046	\$0	\$1,696	\$1,696	\$1,696
Misc	\$7,630	\$0	\$0	\$0	\$0	\$0	\$0
Mandated Cost	\$17,895	\$18,174	\$18,174	\$39,330	\$44,222	\$44,221	\$0
Lottery	\$63,116	\$47,504	\$33,583	\$38,494	\$30,779	\$30,779	\$30,779
Tier III (Categorical Flex.)	\$42,975	\$46,309	\$7,688	\$91,542	\$38,407	\$38,407	\$11,580
Local Reserve	\$45,935	\$54,559	\$46,414	\$53,538	\$46,222	\$46,102	\$46,697
Desig. Economic Uncert	\$183,741	\$218,236	\$185,654	\$214,148	\$184,886	\$184,406	\$186,786

MESA UNION ELEMENTARY SCHOOL DISTRICT ENROLLMENT PROJECTIONS

Fiscal Year	K	1st	2nd	3rd	Total K-3	4th	5th	6th	7th	8th	Total 4-8	Total	Incr/(Decr) from PY	% Change
2001-02 CBEDS	58	57	61	58	234	66	68	67	63	67	331	565	10	1.80%
2002-03 CBEDS	58	59	55	64	236	59	65	64	64	61	313	549	-16	-2.83%
2003-04 CBEDS	56	58	63	55	232	62	66	65	66	62	321	553	4	0.73%
2004-05 CBEDS	50	62	57	70	239	51	65	64	66	68	314	553	0	0.00%
2005-06 CBEDS	61	59	59	60	239	70	59	67	65	65	326	565	12	2.17%
2006-07 CBEDS	59	63	62	58	242	62	69	68	72	63	334	576	11	1.95%
2007-08 CBEDS	50	62	64	69	245	62	64	70	67	73	336	581	5	0.87%
2008-09 CBEDS	57	51	64	71	243	72	62	69	68	70	341	584	3	0.52%
2009-10 CBEDS	64	62	58	70	254	73	68	68	70	69	348	602	18	3.08%
2010-11 CBEDS	58	73	64	61	256	75	73	71	64	67	350	606	4	0.66%
2011-12 CBEDS	71	69	74	70	284	69	74	70	71	63	347	631	25	4.13%
2012-13 CBEDS	77	75	73	77	302	73	74	74	72	70	363	665	34	5.39%
2013-14 Adopted Budget	72	74	75	74	295	75	76	73	74	70	368	663	-2	-0.30%
2014-15	72	72	74	75	293	74	75	76	73	74	372	665	2	0.30%
2015-16	72	72	72	74	290	75	74	75	76	73	373	663	-2	-0.30%
2012-13 Adopted Budget	78	78	78	78	312	73	68	75	73	72	361	673	-8	

Per Ed Code 41376, Grades 4-8 Average Class Size not to Exceed 29.9 or District's Average in 1964 (Mesa 32.4)

2012/13	K	1st	2nd	3rd	K-3	4th	5th	4-5	6th	7th	8th	6-8	Total	Incr/(Decr)
Classroom Teachers	3	3	3	3	12			5				7.8	24.8	0
Actual as of 4/10/13	81	75	74	75	305	76	73	149	74	70	67	211	665	21
Class Size 2012/13	27	25	24.67	25	25.42			29.8				27.051	26.815	0.847

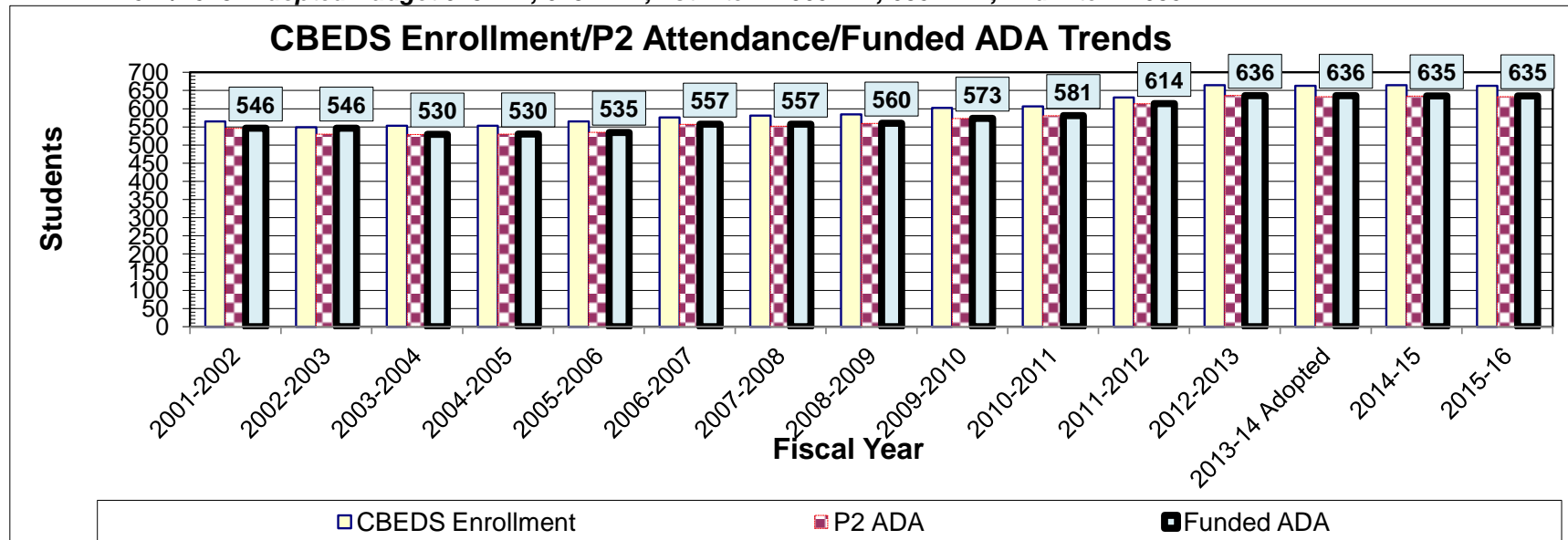
2013/14	K	1st	2nd	3rd	K-3	4th	5th	4-5	6th	7th	8th	6-8	Total	Incr/(Decr)
Classroom Teachers	3	3	3	3	12			5				7.8	24.8	0
Less 7 1st	72	74	75	74	295	75	76	151	73	74	70	217	663	-2
Class Size 13/14	24	24.67	25	24.67	24.58			30.2				27.821	26.734	-0.081

2013/14 Last Year of CSR Flex

2014/15	K	1st	2nd	3rd	K-3	4th	5th	4-5	6th	7th	8th	6-8	Total	Incr/(Decr)
Classroom Teachers (K-3 Combo)	3	3	3	3	12			5				7.8	24.8	0
	72	72	74	75	293	74	75	149	76	73	74	223	665	2
Class Size 14/15	24	24	24.67	25	24.42			29.8				28.59	26.815	0.081

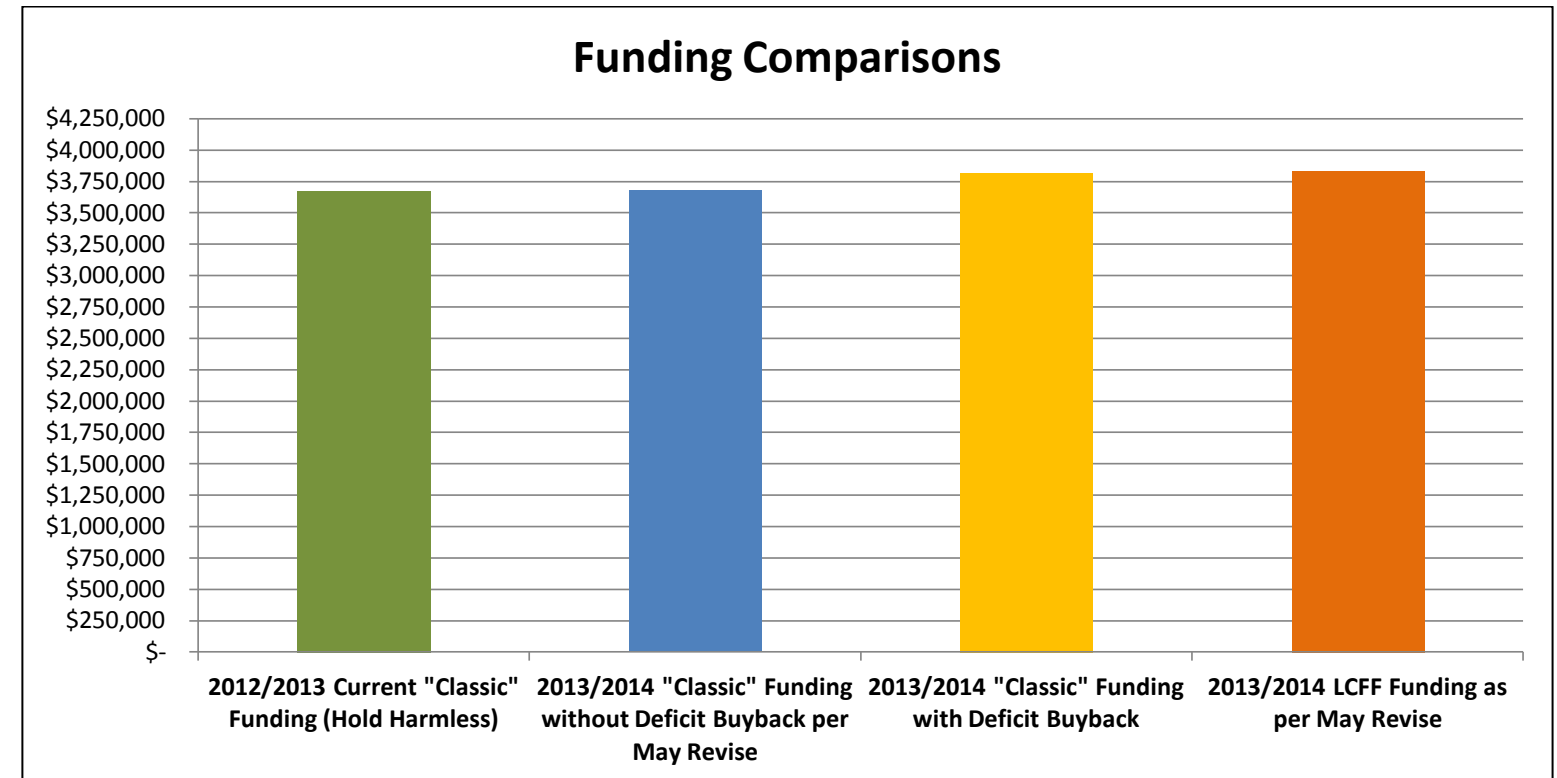
Fiscal Year	CBEDS Enrollment	P1 ADA	P2 ADA	Funded ADA	Incr/(Decr) from Prior Year CBEDS		Incr/(Decr) from Prior Year P2 ADA		Incr/(Decr) from Prior Year Funded ADA	Attendance Percentage (P2/CBEDS)
					#	%	#	%		
2001-2002	565	546.50	546.04	546.04	10	1.80%	15	12.97%	15	96.64%
2002-2003	549	531.43	529.68	546.04	-16	-2.83%	-16	-3.00%	0	96.48%
2003-2004	553	534.09	529.01	529.68	4	0.73%	-1	-0.13%	-16	95.66%
2004-2005	553	535.12	530.05	530.05	0	0.00%	1	0.20%	0	95.85%
2005-2006	565	536.99	534.80	534.80	12	2.17%	5	0.90%	5	94.65%
2006-2007	576	555.94	557.00	557.00	11	1.95%	22	4.15%	22	96.70%
2007-2008	581	556.68	552.00	557.00	5	0.87%	-5	-0.90%	0	95.01%
2008-2009	584	563.79	559.88	559.88	3	0.52%	8	1.43%	3	95.87%
2009-2010	602	572.43	573.36	573.36	18	3.08%	13	2.41%	13	95.24%
2010-2011	606	585.16	580.66	580.66	4	0.66%	7	1.27%	7	95.82%
2011-2012	631	612.48	613.93	613.93	25	4.13%	33	5.73%	33	97.29%
2012-2013	665	638.75	636.24	636.24	34	5.39%	22	3.63%	22	95.68%
2013-14 Adopted	663		633.00	636.24	-2	-0.30%	-3	-0.51%	0	95.48%
2014-15	665		635.00	635.00	2	0.30%	2	0.32%	-1	95.49%
2015-16	663		633.00	635.00	-2	-0.30%	-2	-0.31%	0	95.48%

2012/2013: Adopted Budget 673 Enr, 643 ADA; 1st Interim 665 Enr, 635 ADA; 2nd Interim 635 ADA



Mesa Union School District Classic Revenue Limit Calculation "Classic" 2013/2014 Adopted Budget Assumptions					
REVENUE LIMIT CALCULATION		12/12 Est. Act	13/14 Adopt	14/15 MYP	15/16 MYP
		Hold Harmless			
COST OF LIVING ADJUSTMENT (COLA)		3.24%	1.565%	1.80%	2.20%
A1	Base Revenue Limit per ADA (Prior Year)	\$ 6,195.16	\$ 6,397.16	\$ 6,498.16	\$ 6,616.16
A2	Inflation Increase (COLA)	\$ 202.00	\$ 101.00	\$ 118.00	\$ 147.00
A3	Adjustments (Beginning Teacher)	\$ 8.77	\$ 8.91	\$ 9.07	\$ 9.27
A4	*Base Revenue Limit per ADA (Sum Line A1-A3)	\$ 6,405.93	\$ 6,507.07	\$ 6,625.23	\$ 6,772.43
A5	Funded ADA (Greater of c/y or p/y P2 ADA) + Cty Tsfr	637.24	636.24	635.00	635.00
B1	Revenue Limit Subject to Deficit (Line A4 x Line A5)	\$ 4,082,115	\$ 4,140,058.22	\$ 4,207,021.05	\$ 4,300,493.05
C1	Deficit Factor (1.0 - 22.272% Deficit)	0.77728	0.77728	0.77728	0.77728
C2	Total Deficit Revenue Limit (Line B1 x Line C1)	\$ 3,172,946	\$ 3,217,984.45	\$ 3,270,033.32	\$ 3,342,687.24
D1	Unemployment Insurance in excess of 1975-1976	\$ 28,829	\$ 557	\$ 560	\$ 565
D2	13.02% and current employer rate 11.417%	\$ (4,433)	\$ (4,624)	\$ (4,451)	\$ (4,451)
E1	TOTAL REVENUE LIMIT (Sum of Lines C2-D3)	\$ 3,197,342	\$ 3,213,917.45	\$ 3,266,142.32	\$ 3,338,801.24
E2	Local Property Taxes	\$ 1,930,251	\$ 1,930,251	\$ 1,930,251	\$ 1,930,251
E3	Less Total Charter Schools in Lieu Taxes	\$ (1,021,029)	\$ (1,021,029)	\$ (1,021,029)	\$ (1,021,029)
*E4	State Aid Portion of Revenue Limit (Sum of Lines E1-E3)	\$ 2,288,120	\$ 2,304,695.45	\$ 2,356,920.32	\$ 2,429,579.24
<i>*If State Aid (Line E4) is negative, District subject to "Fair Share" Reduction</i>					
F1	Net Local Property Taxes (Lines E2 plus E3)	\$ 909,222	\$ 909,222	\$ 909,222	\$ 909,222
F2	PERS Reduction Adjustment (Object 8092) (Line D2)	\$ 4,433	\$ 4,624	\$ 4,451	\$ 4,451
F3	Other Adjustments (County Transfers, Etc.)	\$ (4,784)			
F4	Total Revenue Limit (Including State Aid, EPA, Prop. Tax, PERS Reduction)	\$ 3,196,991	\$ 3,218,541	\$ 3,270,593	\$ 3,343,252
G1	Funded Base Revenue Limit per ADA (Line 4 x Line 7)	\$ 4,979.20	\$ 5,057.82	\$ 5,149.66	\$ 5,264.07
G2	Amount Per ADA Change From Prior Year		\$ 78.61	\$ 91.84	\$ 114.42
H1	Additional Amount of Funding if Deficit Factor Changes from 22.272% to 18.997% = 3.275% (Not Included in the Adopted Budget)		\$ 135,586.91	\$ 137,779.94	\$ 140,841.15
H2	Additional Amount per ADA for Deficit Reduction		\$ 213.11	\$ 216.98	\$ 221.80

"Classic" Revenue Limit and Categorical Funding To Be Compared To LCFF					
		12/13	13/14 Adopt	14/15 MYP	15/16 MYP
		Hold Harmless	Classic	Classic	Classic
A	TOTAL REVENUE LIMIT PRIOR TO ADJ (Lind E1 above)	\$ 3,197,342	\$ 3,213,917	\$ 3,266,142	\$ 3,338,801
B TIER III CATEGORICAL FUNDING (Ends 2014/15: Deferred Maintenance would be Recorded in Def Maint Fund)					
B1	6760 Arts and Music Block Grant	\$ 7,952	\$ 7,952	\$ 7,952	\$ 7,952
B2	7392 BTSA	\$ 950	\$ 950	\$ 950	\$ 950
B3	6285 Community-Based English Tutoring	\$ 2,143	\$ 2,143	\$ 2,143	\$ 2,143
B4	6205 Deferred Maintenance	\$ 20,224	\$ 20,224	\$ 20,224	\$ 20,224
B5	7140 Gifted and Talented Education	\$ 13,118	\$ 13,118	\$ 13,118	\$ 13,118
B6	7156 Instructional Materials Block Grant	\$ 37,217	\$ 37,217	\$ 37,217	\$ 37,217
B7	0000 Oral Health Assessments	\$ 403	\$ 403	\$ 403	\$ 403
B8	7271 Peer Assistance and Review	\$ 3,598	\$ 3,598	\$ 3,598	\$ 3,598
B9	7296 Professional Development Block Grant	\$ 1,002	\$ 1,002	\$ 1,002	\$ 1,002
B10	7294 Prof Dev Math and English	\$ 2,003	\$ 2,003	\$ 2,003	\$ 2,003
B11	7395 School and Library Improvement Block Grant	\$ 41,194	\$ 41,194	\$ 41,194	\$ 41,194
B12	6405 School Safety Block Grant (exc py adj \$3,778)	\$ 4,162	\$ 4,162	\$ 4,162	\$ 4,162
B13	7393 Staff Development Block Grant	\$ 18,581	\$ 18,581	\$ 18,581	\$ 18,581
B14	RISK *At Risk	\$ -	\$ -	\$ -	\$ -
B15	CORE *Core	\$ 914	\$ 914	\$ 914	\$ 914
B16	REME *Remediation	\$ 1,984	\$ 1,984	\$ 1,984	\$ 1,984
B17	REME *Retained	\$ 2,258	\$ 2,258	\$ 2,258	\$ 2,258
B18	TOTAL TIER III CATEGORICAL FUNDING	\$ 157,703	\$ 157,703	\$ 157,703	\$ 137,479
C	8434 CLASS SIZE REDUCTION K-3 (Flex Through 13/14 - Reverts to 20:1 14/15)	\$ 190,638	\$ 179,928	\$ -	\$ -
D	709# ECONOMIC IMPACT AID	\$ 61,313	\$ 61,313	\$ 61,313	\$ 61,313
E	7230 TRANSPORTATION	\$ 69,253	\$ 69,253	\$ 69,253	\$ 69,253
F	TOTAL CURRENT FUNDING	\$ 3,676,249	\$ 3,682,114	\$ 3,554,411	\$ 3,606,846
G	TOTAL FUNDING PER ADA	\$ 5,769	\$ 5,787	\$ 5,597	\$ 5,680



Funding Scenarios	Funding Comparisons
2012/2013 Current "Classic" Funding (Hold Harmless)	\$ 3,676,249
2013/2014 "Classic" Funding without Deficit Buyback per May Revise	\$ 3,682,114
2013/2014 "Classic" Funding with Deficit Buyback	\$ 3,817,701
2013/2014 LCFF Funding as per May Revise	\$ 3,830,440

2013/14 LOCAL CONTROL FUNDING FORMULA (LCFF)				
	K-3	4-6	7-8	TOTAL
A BASE GRANT TARGET				
A1	Beginning Base Grant Per ADA	\$ 6,342	\$ 6,437	\$ 6,628
A2	Cola @ 1.565%	\$ 99	\$ 101	\$ 104
A3	Base Grant 2013/2014	\$ 6,441	\$ 6,538	\$ 6,732
A2	ADA Per Grade Level USING 12/13 P2) (Prior Year)	288.19	214.13	133.92
A3	TOTAL BASE GRANT (Line A1 times Line A2)	\$ 1,856,232	\$ 1,399,982	\$ 901,549
B SUPPLEMENTAL/CONCENTRATION GRANTS				
% Enrollment English Language Learners, Economically Disadvantaged and Foster Youth				
B1		38%	38%	38%
B3	SUPPLEMENTAL GRANT (Line A3 x 35% x Line B1)	\$ 857	\$ 870	\$ 895
B4	CONCENTRATION GRANT (Line A3 x 35% x Line B1 (above 50%))	\$ -	\$ -	\$ -
B5	TOTAL SUPPLEMENTAL/CONCENTRATION GRANT PER ADA (Lines B3 + B4)	\$ 857	\$ 870	\$ 895
B6	TOTAL SUPPLEMENTAL/CONCENTRATION GRANT X ADA	\$ 246,979	\$ 186,293	\$ 119,858
C CLASS SIZE REDUCTION ADD ON				
C1	CSR Add on per ADA (11.23%)	\$ 723		
C2	TOTAL CSR ADDON (Line C1 x A2)	\$ 208,361		\$ 208,361
D TRANSPORTATION ADD ON				
				\$ 69,253
E	TOTAL LOCAL CONTROL FUNDING TARGET	\$ 8,021	\$ 7,408	\$ 7,627
F TRANSITIONAL LOCAL CONTROL FUNDING FORMULA				
F1	TOTAL LOCAL CONTROL FUNDING FORMULA (Line E)			\$ 4,988,508
F2	TOTAL 12/13 "CLASSIC" FUNDING			\$ 3,676,249
F3	DIFFERENCE BETWEEN LCFF AND 12/13 FUNDING FORMULA (Line F1-F2)			\$ 1,312,258
F4	LCFF TRANSITION INCREASE FROM 2012/2013 (Line F3 x 11.75%)			\$ 154,190
G1	TOTAL LCFF TO BE RECEIVED 2013/14 (F2 + F4)			\$ 3,830,440
G2	TOTAL 13/14 "CLASSIC" FUNDING FORMULA			\$ 3,682,114
G3	DIFFERENCE BETWEEN LCFF AND 13/14 "CLASSIC" FUNDING FORMULA (Line G1-G2)			\$ 148,325
H	TOTAL LCFF FUNDING PER ADA 13/14			\$ 6,020

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P		
1	MESA UNION SCHOOL DISTRICT																
2	GENERAL FUND: ENDING FUND BALANCE																
3	Description	Comments	2012/13	2012/13	2013/14	2014/15	2015/16	2012/13 Est Act		2013/14		2014/15		2015/16			
4			Second	Est	Adopted	MYP	MYP	vs. 2012/13 2nd Int		vs. 2012/13 Est Act		vs. 2013/14		vs. 2014/15			
5			Interim	Actuals	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%		
6			AVERAGE DAILY ATTENDANCE		635.00	636.24	636.24	635.00	635.00	1.24	0.20%	0.00	0.00%	-1.24	-0.19%	0.00	0.00%
7			UNRESTRICTED ENDING FUND BALANCE														0.00%
8	Revenues		\$ 3,714,934	\$ 3,735,162	\$ 3,745,962	\$ 3,617,879	\$ 3,670,264	\$ 20,228	0.54%	\$ 10,800	0.29%	\$ (128,083)	-3.42%	\$ 52,385	1.45%		
9	Expenditures		4,156,836	4,154,774	3,615,520	3,598,207	3,650,777	(2,062)	-0.05%	(539,254)	-12.98%	(17,313)	-0.48%	52,570	1.46%		
10	Other Sources(Uses)		400,552	409,709	(194,956)	(314,185)	(321,992)	9,157	2.29%	(604,665)	-147.58%	(119,229)	61.16%	(7,807)	2.48%		
11	NET INCREASE/(DECREASE) UNRESTRICTED ENDING FUND BALANCE		\$ (41,350)	\$ (9,903)	\$ (64,514)	\$ (294,513)	\$ (302,505)	\$ 31,447	-76.05%	\$ (54,611)	551.46%	\$ (229,999)	356.51%	\$ (7,992)	2.71%		
12	Beginning Balance		\$ 951,955	\$ 951,955	\$ 942,052	\$ 877,538	\$ 583,025										
13	Audit Adjustment		-	-	-	-	-	-		-		-		-			
14	TOTAL UNRESTRICTED ENDING FUND BALANCE		\$ 910,605	\$ 942,052	\$ 877,538	\$ 583,025	\$ 280,520	\$ 31,447	3.45%	\$ (54,611)	-5.80%	\$ (229,999)	-26.21%	\$ (7,992)	-1.37%		
15	UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE														0.00%		
16	Revolving Cash		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%		
17	Economic Uncertainties		216,007	214,148	184,886	184,406	186,786	(1,859)	-0.86%	(29,262)	-13.66%	(480)	-0.26%	2,380	1.29%		
18	Economic Uncert. %		4.00%	4.00%	4.00%	4.00%	4.00%			0	0.00%			(0)	0.00%		
19	Economic Uncertainties Local	1%	47,862	53,537	46,222	46,102	46,697	5,675	11.86%	(7,316)	-13.66%	(120)	-0.26%	595	1.29%		
20	R0060 Mandated Costs		18,174	39,330	44,222	44,221	-	21,156	116.41%	4,892	12.44%	(1)	0.00%	(44,221)	-100.00%		
21	R0635 GVCS		35,046	-	1,696	1,696	1,696	(35,046)	-100.00%	1,696	#DIV/0!	-	0.00%	-	0.00%		
22	R0100 Tier III Cat. Flex		7,688	91,542	38,407	38,407	11,580	83,854	1090.71%	(53,135)	-58.04%	-	0.00%	(26,827)	-69.85%		
23	R1100 Lottery		33,583	38,494	30,779	30,779	30,779	4,911	14.62%	(7,715)	-20.04%	-	0.00%	-	0.00%		
24	R1400 EPA		-	1,983	1,983	1,983	1,983	-	0.00%	1,983	#DIV/0!	-	0.00%	-	0.00%		
25	Undesignated		551,245	504,001	528,344	234,432	(0)	(47,244)	-8.57%	24,343	4.83%	(293,912)	-55.63%	(234,432)	-100.00%		
26	TOTAL UNRESTRICTED COMPONENTS OF ENDING FUND BALANCE		\$ 910,605	\$ 942,052	\$ 877,538	\$ 583,025	\$ 280,520	\$ 31,447	3.45%	\$ (64,514)	-6.85%	\$ (294,513)	-33.56%	\$ (302,505)	-51.89%		
27	RESTRICTED ENDING FUND BALANCE														0.00%		
28	Revenues		\$ 791,143	\$ 789,504	\$ 700,707	\$ 700,039	\$ 698,982	\$ (1,639)	-0.21%	\$ (88,797)		\$ (668)	-0.10%	\$ (1,057)	-0.15%		
29	Expenditures		1,243,344	1,198,921	1,006,623	1,011,934	1,018,869	(44,423)	-3.57%	(192,298)	-16.04%	5,311	0.53%	6,935	0.69%		
30	Other Sources(Uses)		200,601	191,444	194,956	314,185	321,992	(9,157)	-4.56%	3,512	1.83%	119,229	61.16%	7,807	2.48%		
31	NET INCREASE/(DECREASE) UNRESTRICTED ENDING FUND BALANCE		\$ (251,600)	\$ (217,973)	\$ (110,960)	\$ 2,290	\$ 2,105	\$ 33,627	-13.37%	\$ 107,013	-49.09%	\$ 113,250	-102.06%	\$ (185)	-8.08%		
32	Beginning Balance		\$ 392,644	\$ 392,644	\$ 174,671	\$ 63,711	\$ 66,001	\$ -	0.00%		0.00%		0.00%		0.00%		
33	Audit Adjustment		-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
34	TOTAL RESTRICTED ENDING FUND BALANCE		\$ 141,044	\$ 174,671	\$ 63,711	\$ 66,001	\$ 68,106	\$ 33,627	23.84%	\$ 107,013	61.27%	\$ 113,250	177.76%	\$ (185)	-0.28%		
35	RESTRICTED COMPONENTS OF ENDING FUND BALANCE								0.00%	-			0.00%	-	0.00%		
36	R6300 Lottery		20,772	28,608	28,608	28,608	28,608	7,836	37.72%	-	0.00%	-	0.00%	-	0.00%		
37	R6500 Special Ed		90,332	114,790	-	-	-	24,458	27.08%	(114,790)	-100.00%	-	0.00%	-	0.00%		
38	R7090/7091 EIA		28,800	28,796	30,901	33,191	35,296	(4)	-0.01%	2,105	7.31%	2,290	7.41%	2,105	6.34%		
39	R9079 Donations		1,140	2,477	4,202	4,202	4,202	1,337	117.28%	1,725	0.00%	-	0.00%	-	0.00%		
40			-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
41	TOTAL RESTRICTED COMPONENTS OF ENDING FUND BALANCE		\$ 141,044	\$ 174,671	\$ 63,711	\$ 66,001	\$ 68,106	\$ 33,627	23.84%	\$ (110,960)	-63.53%	\$ 2,290	3.59%	\$ 2,105	3.19%		
42	TOTAL GENERAL FUND ENDING FUND BALANCE		\$ 1,051,649	\$ 1,116,723	\$ 941,249	\$ 649,026	\$ 348,626	\$ 65,074	6.19%	\$ (175,474)	-15.71%	\$ (292,223)	-31.05%	\$ (300,400)	-46.28%		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	MESA UNION SCHOOL DISTRICT															
2	UNRESTRICTED GENERAL FUND: REVENUE DETAIL															
3				2012/13	2012/13	2013/14	2014/15	2015/16	12/13 Est. Ending		13/14		13/14		15/16	
4				Second	Estimated	Projected	MYP	MYP	vs. 12/13 2nd Int		vs. 12/13 Est Ending		vs. 14/15		vs. 14/15	
5	Object	Description	Comments	Interim	Actuals	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
6		AVERAGE DAILY ATTENDANCE (FUNDED ADA)		635	636.24	636.24	635.00	635.00	1.24	0.20%	0.00	0.00%	-1.24	-0.19%	0.00	0.00%
7		REVENUE LIMIT SOURCES	Per ADA (Funded) BASED ON CLASSIC FORMULA)	\$4,979.20	\$4,979.20	\$5,057.82	\$5,149.66	\$5,264.07	\$0.00	\$ -	\$78.62	1.58%	\$91.84	1.82%	\$114.41	2.22%
8	80XX	2012/13	Deficit 22.272%; Cola 3.24% = Net 1.08% Incr	3,161,793	3,168,162	3,168,162	3,168,162	3,168,162	6,369	0.20%	-	0.00%	-	0.00%	-	0.00%
9	80XX	Education Protection Act	Reduce Revenue Limit Resource 0000		(639,468)	(639,468)	(639,468)	(639,468)	(639,468)	New	-	0.00%	-	0.00%	-	0.00%
10	8012	Education Protection Act	Add to EPA Account Resource 1400	-	639,468	639,468	639,468	639,468	639,468	New	-	0.00%	-	0.00%	-	0.00%
11	80XX	COLA Adj	2013/14 1.565%; Deficit 22.272%			49,822	49,822	49,822	-	0.00%	49,822	New	-	0.00%	-	0.00%
12	80XX	COLA Adj	2014/15 1.80%				58,435	58,435	-	0.00%	-	0.00%	58,435	New	-	0.00%
13	80XX	COLA Adj	2015/16 2.20%					72,654	-	0.00%	-	0.00%	-	0.00%	72,654	New
14	80XX	ADA Adj	2013/14			-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
15	80XX	ADA Adj	2014/15				(6,386)	(6,386)	-	0.00%	-	0.00%	(6,386)	New	-	0.00%
16	80XX	ADA Adj	2015/16					-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
17	80XX	SUI Adj	SUI and other Misc ADJ	28,642	28,829	557	560	565	187	0.65%	(28,272)	-98.07%	3	0.54%	5	0.89%
18	8019	Prior Year							-	0.00%	-	0.00%	-	0.00%	-	0.00%
19		TOTAL REVENUE LIMIT SOURCES		\$ 3,190,435	\$ 3,196,991	\$ 3,218,541	\$ 3,270,593	\$ 3,343,252	\$ 6,556	0.21%	\$ 21,550	0.67%	\$ 52,052	1.62%	\$ 72,659	2.22%
20		OTHER STATE REVENUE								0.00%	-	0.00%	-	0.00%	-	0.00%
21	8434	Class Size Reduction	Flex until June 30, 2014 (12/13 Actual J7) 13/14 12 classes x 20 x .70% x \$1071	\$ 179,928	\$ 190,638	\$ 179,928	\$ -	\$ -	\$ 10,710	5.95%	\$ (10,710)	-5.62%	\$ (179,928)	-100.00%	\$ -	0.00%
22	8550	Mandated Costs	12/13 Inc one-time \$3,749; PY ADA x \$28; MYP \$47/ADA	17,407	21,156	29,892	29,845	29,845	3,749	21.54%	8,736	41.29%	(47)	-0.16%	-	0.00%
23	8560	Unrestricted Lottery	Per ADA: \$124 (12/13 inc. py adj \$4,083)	86,490	86,453	82,401	82,241	82,241	(37)	-0.04%	(4,052)	-4.69%	(160)	-0.19%	-	0.00%
24	8590	Other State: Misc	CELDT, STAR, etc.	2,551	2,551	2,551	2,551	2,551	-	0.00%	-	0.00%	-	0.00%	-	0.00%
25	8590	Other State: Tier III	Tier III Categorical Flex through June 30, 2015 (12/13 inc. one-time py \$3828 School Safety) Beginning 15/16 Deferred Maint removed \$20,274)	161,581	161,531	157,703	157,703	137,429	(50)	-0.03%	(3,828)	-2.37%	-	0.00%	(20,274)	-12.86%
26	8590	Other State Revenue							-	0.00%	-	0.00%	-	0.00%	-	0.00%
27		TOTAL STATE REVENUE		\$ 447,957	\$ 462,329	\$ 452,475	\$ 272,340	\$ 252,066	\$ 14,372	3.21%	\$ (9,854)	-2.13%	\$ (180,135)	-39.81%	\$ (20,274)	-7.44%
28		OTHER LOCAL REVENUE														
29	8650	Rents and Leases		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
30	8660	Interest		6,000	5,000	5,000	5,000	5,000	(1,000)	-16.67%	-	0.00%	-	0.00%	-	0.00%
31	8677	Interagency	1% GVCS Oversight (\$38,164) and Direct Services reimb (\$31,782)	69,946	69,946	69,946	69,946	69,946	-	0.00%	-	0.00%	-	0.00%	-	0.00%
32	8699	Other Local Revenue	11/12 One-time VCSSFA Dividend \$12,299, Misc \$4,362, 12/13 misc one-time \$596	596	896		-	-	300	50.34%	(896)	-100.00%	-	0.00%	-	0.00%
33	8782	Other Local Revenue	One-time Bus Retrofit				-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
34		TOTAL OTHER LOCAL REVENUE		\$ 76,542	\$ 75,842	\$ 74,946	\$ 74,946	\$ 74,946	\$ (700)	-0.91%	\$ (896)	-1.18%	\$ -	0.00%	\$ -	0.00%
35		TOTAL REVENUES		\$ 3,714,934	\$ 3,735,162	\$ 3,745,962	\$ 3,617,879	\$ 3,670,264	\$ 20,228	0.54%	\$ 10,800	0.29%	\$ (128,083)	-3.42%	\$ 52,385	1.45%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	MESA UNION SCHOOL DISTRICT															
2	UNRESTRICTED GENERAL FUND: EXPENDITURE DETAIL															
3				2012/13	2012/13	2013/14	2014/15	2015/16	12/13 Est. Ending		13/14		14/15		14/15	
4	Object	Description	Comments	Second Interim	Estimated Actuals	Projected Budget	MYP Budget	MYP Budget	vs. 12/13 2nd Interim	%	vs. 12/13 Est. End.	%	vs. 13/14	%	vs. 13/14	%
5									Difference		Difference		Difference		Difference	
6		AVERAGE DAILY ATTENDANCE (FUNDED)		635.00	636.24	636.24	635.00	635.00	1.24	0%	0.00	0%	-1.24	0%	0.00	0%
8		Consumer Price Index		2.30%	2.30%	2.20%	2.30%	2.50%								
9		Unrestricted Certificated FTE		26.76	26.71	26.71	26.71	26.71	(0.05)	-0.19%	0.00	0.02%	0.00	0.00%	0.00	0.00%
10	1100	Teachers	12/13 Est End includes transfer of 1 FTE Resource Teacher from Cat.; removed 13/14; transfer of .05 FTE Specialist from Cat. Flex	\$ 1,684,071	\$ 1,683,722	\$ 1,708,980	\$ 1,733,392	\$ 1,755,197	\$ (349)	-0.02%	\$ 25,258	1.50%	\$ 24,412	1.43%	\$ 21,805	1.26%
11	1110	Substitutes	12/13 inc. one-time long-term Sub.	25,800	25,800	17,290	17,290	17,290	-	0.00%	(8,510)	-32.98%	-	0.00%	-	0.00%
12	1130	Stipends		1,493	1,493	500	500	500	-	0.00%	(993)	-66.51%	-	0.00%	-	0.00%
13	1140	Extra Duty		16,976	19,338	13,563	13,563	13,563	2,362	13.91%	(5,775)	-29.86%	-	0.00%	-	0.00%
14	1300	Administration	0.90 Supt (.10 charged to Sped Ed), 1.0 FTE Principal (13/14 adjust to full year)	186,187	177,210	202,806	206,282	206,282	(8,977)	-4.82%	25,596	14.44%	3,476	1.71%	-	0.00%
15	1900	Other	Coordinators	4,875	4,875	2,375	2,375	2,375	-	0.00%	(2,500)	-51.28%	-	0.00%	-	0.00%
16		Total Certificated Salaries		\$ 1,919,402	\$ 1,912,438	\$ 1,945,514	\$ 1,973,402	\$ 1,995,207	\$ (6,964)	-0.36%	\$ 33,076	1.73%	\$ 27,888	1.43%	\$ 21,805	1.10%
18		Unrestricted Classified FTE		8.22	8.63	10.93	9.93	9.93	0.00	0.00%	2.30	26.59%	(1.00)	-9.15%	0.00	0.00%
19	2100	Instructional Aides	0.625 instructional aide	\$ 19,589	\$ 29,765	\$ 68,203	\$ 68,203	\$ 68,203	\$ 10,176	51.95%	\$ 38,438	129.14%	\$ -	0.00%	\$ -	0.00%
20	2200	Support	1.0 fte computer resource, 3.19 fte maint, .33 Library/Media (13/14 transfer .67 fte from REAP)	173,420	147,123	193,288	177,834	177,834	(26,297)	-15.16%	46,165	31.38%	(15,454)	-8.00%	-	0.00%
21	2250	Support Overtime		4,278	5,835	-	-	-	1,557	36.40%	(5,835)	-100.00%	-	0.00%	-	0.00%
22	2400	Clerical (Office)	2.375 fte	120,158	120,580	122,082	122,082	122,082	422	0.35%	1,502	1.25%	-	0.00%	-	0.00%
23	2450	Clerical (Office) Overtime		13,482	13,482	5,641	5,641	5,641	-	0.00%	(7,841)	-58.16%	-	0.00%	-	0.00%
24	2900	Other Classified	Noon Duty	23,169	23,169	23,984	23,984	23,984	-	0.00%	815	3.52%	-	0.00%	-	0.00%
25		Total Classified Salaries		\$ 354,096	\$ 339,954	\$ 413,198	\$ 397,744	\$ 397,744	\$ (14,142)	-3.99%	\$ 73,244	21.55%	\$ (15,454)	-3.74%	\$ -	0.00%
26		Employee Benefits							-	0.00%	-	0.00%	-	0.00%	-	0.00%
27	3100	STRS (Retirement)	8.25%	\$ 158,580	\$ 158,006	\$ 160,683	\$ 162,986	\$ 164,787	\$ (574)	-0.36%	\$ 2,677	1.69%	\$ 2,303	1.43%	\$ 1,801	1.11%
28	3200	PERS (Retirement)	10.923% 11/12; 11.417% 12/13	36,472	37,847	40,907	39,377	39,377	1,375	3.77%	3,060	8.09%	(1,530)	-3.74%	-	0.00%
29	3300	OASDI/Medicare	6.2% OASDI/1.45% Medicare	51,292	52,090	56,122	55,370	55,662	798	1.56%	4,032	7.74%	(752)	-1.34%	292	0.53%
30	3400	Health and Welfare	Cap: 50% of 80% Plan (12/13 \$9,716.16; 13/14 \$10,151.76)	303,339	303,754	327,144	332,841	349,483	415	0.14%	23,390	7.70%	5,697	1.74%	16,642	5.00%
31	3500	State Unemployment Ins.	11/12 '1.610%, 12/13 1.1%	23,854	24,051	1,129	1,135	1,145	197	0.83%	(22,922)	-95.31%	6	0.53%	10	0.88%
32	3600	Workers' Compensation	11/12 2.877%; 12/13 2.977%	67,680	67,747	70,285	70,656	71,306	67	0.10%	2,538	3.75%	371	0.53%	650	0.92%
33	3700	Retiree Benefits	Early Retirement 1 FTE 11/12, 1 12/13	750	750	-	-	-	-	0.00%	(750)	-100.00%	-	0.00%	-	0.00%
34	3800	PERS Reduction	2.097% 11/12, 1.603% 12/13	2,508	2,524	2,839	2,733	2,733	16	0.64%	315	12.48%	(106)	-3.73%	-	0.00%
35	3900	Other Benefits	SERP (Early Retirement Incentive 12/13 last payment)	16,796	16,796	-	-	-	-	0.00%	(16,796)	-100.00%	-	0.00%	-	0.00%
36		Total Employee Benefits		\$ 661,271	\$ 663,565	\$ 659,109	\$ 665,098	\$ 684,493	\$ 2,294	0.35%	\$ (4,456)	-0.67%	\$ 5,989	0.91%	\$ 19,395	2.92%
37		TOTAL SALARIES AND BENEFITS		\$ 2,934,769	\$ 2,915,957	\$ 3,017,821	\$ 3,036,244	\$ 3,077,444	\$ (18,812)	-0.64%	\$ 101,863	3.49%	\$ 18,424	0.61%	\$ 41,200	1.36%
38		BOOKS AND SUPPLIES										0.00%		0.00%		0.00%
39	4100	Textbooks	Textbooks charged to 6300 Rest. Lottery 12/13			\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
40	4200	Other Books		-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
41	4300	Materials and Supplies	Office/Board	7,570	8,420	8,605	8,806	9,031	850	11.23%	185	2.20%	201	2.34%	225	2.56%
42	4300	Materials and Supplies	Custodial and Maint.	31,581	31,581	31,700	32,446	33,276	-	0.00%	119	0.38%	746	2.35%	830	2.56%
43	4300	Materials and Supplies	Instructional Supplies	28,895	29,493	30,105	30,815	31,603	598	2.07%	612	2.08%	710	2.36%	788	2.56%
44	4300	Materials and Supplies	Technology	10,054	32,876	36,550	12,685	12,698	22,822	226.99%	3,674	11.18%	(23,865)	-65.29%	13	0.10%
45	4300	Materials and Supplies	Health Services	400	400	400	409	419	-	0.00%	-	0.00%	9	2.25%	10	2.44%
46	4400	Noncapitalized Equip	classroom furniture, technology	27,491	27,491	25,000	5,000	5,000	-	0.00%	(2,491)	-9.06%	(20,000)	-80.00%	-	0.00%
47		TOTAL BOOKS AND SUPPLIES		\$ 105,991	\$ 130,261	\$ 132,360	\$ 90,161	\$ 92,027	\$ 24,270	22.90%	\$ 2,099	1.61%	\$ (42,199)	-31.88%	\$ 1,866	2.07%
48		OTHER SERVICES AND OPERATING EXP										0.00%		0.00%		0.00%
49	5200	Travel and Conference	Mileage	\$ 3,610	\$ 3,610	\$ 3,370	\$ 3,370	\$ 3,370	\$ -	0.00%	\$ (240)	-6.65%	\$ -	0.00%	\$ -	0.00%
50	5220	Travel and Conference	Staff Dev	11,570	10,959	11,925	11,925	11,925	(611)	-5.28%	966	8.81%	-	0.00%	-	0.00%
51		Total Travel and Conference		\$ 15,180	\$ 14,569	\$ 15,295	\$ 15,295	\$ 15,295	\$ (611)	-4.03%	\$ 726	4.98%	\$ -	0.00%	\$ -	0.00%
52	5300	Memberships and Dues		\$ 8,160	\$ 8,160	\$ 8,160	\$ 8,160	\$ 8,160	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
53		Total Membership and Dues		\$ 8,160	\$ 8,160	\$ 8,160	\$ 8,160	\$ 8,160	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	MESA UNION SCHOOL DISTRICT															
2	UNRESTRICTED GENERAL FUND: EXPENDITURE DETAIL															
3				2012/13	2012/13	2013/14	2014/15	2015/16	12/13 Est. Ending		13/14		14/15		14/15	
4				Second	Estimated	Projected	MYP	MYP	vs. 12/13 2nd Interim		vs. 12/13 Est. End.		vs. 13/14		vs. 13/14	
5	Object	Description	Comments	Interim	Actuals	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
54	5400	Insurance	Liability and Property	\$ 22,731	\$ 22,731	\$ 23,561	\$ 24,103	\$ 24,706	\$ -	0.00%	\$ 830	3.65%	\$ 542	2.30%	\$ 603	2.50%
55		Total Insurance		\$ 22,731	\$ 22,731	\$ 23,561	\$ 24,103	\$ 24,706	\$ -	0.00%	\$ 830	3.65%	\$ 542	2.30%	\$ 603	2.50%
56	5501	Utilities	Gas	\$ 6,000	\$ 6,000	\$ 6,135	\$ 6,276	\$ 6,433	\$ -	0.00%	\$ 135	2.25%	\$ 141	2.30%	\$ 157	2.50%
57	5502	Utilities	Electric	65,565	65,565	\$ 67,010	68,552	70,267	-	0.00%	1,445	2.20%	1,542	2.30%	1,715	2.50%
58	5504	Utilities	Water	9,600	9,600	\$ 9,815	10,040	10,289	-	0.00%	215	2.24%	225	2.29%	249	2.48%
59	5505	Utilities	Rubbish	5,960	5,960	\$ 6,095	6,235	6,391	-	0.00%	135	2.27%	140	2.30%	156	2.50%
60	5505	Utilities	Pest Control	1,910	1,910	1,950	1,995	2,045	-	0.00%	40	2.09%	45	2.31%	50	2.51%
61		Total Utilities		\$ 89,035	\$ 89,035	\$ 91,005	\$ 93,098	\$ 95,425	\$ -	0.00%	\$ 1,970	2.21%	\$ 2,093	2.30%	\$ 2,327	2.50%
62	5600	Lease	Copier	\$ 41,255	\$ 41,255	\$ 41,255	\$ 41,255	\$ 41,255	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
63	5600	Repairs	Office	135	135	135	135	135	-	0.00%	-	0.00%	-	0.00%	-	0.00%
64	5600	Repairs	Instructional	832	32	832	832	832	(800)	-96.15%	800	2500.00%	-	0.00%	-	0.00%
65	5600	Repairs	Maintenance	17,740	16,140	17,740	17,740	17,740	(1,600)	-9.02%	1,600	9.91%	-	0.00%	-	0.00%
66		Total Leases and Repairs		\$ 59,962	\$ 57,562	\$ 59,962	\$ 59,962	\$ 59,962	\$ (2,400)	-4.00%	\$ 2,400	4.17%	\$ -	0.00%	\$ -	0.00%
67	5700	Direct Cost Transfers	Field Trips, Admin Fees from Dev. Funds	\$ 6,195	\$ 6,195	\$ 6,601	\$ 6,601	\$ 6,601	\$ -	0.00%	\$ 406	6.55%	\$ -	0.00%	\$ -	0.00%
68		Total Direct Cost Transfers		\$ 6,195	\$ 6,195	\$ 6,601	\$ 6,601	\$ 6,601	\$ -	0.00%	\$ 406	6.55%	\$ -	0.00%	\$ -	0.00%
69	5800	Professional Services	Office (answering services, courier, SARC, etc)	\$ 19,525	\$ 20,325	\$ 20,900	\$ 21,381	\$ 21,916	\$ 800	4.10%	\$ 575	2.83%	\$ 481	2.30%	\$ 535	2.50%
70	5800	Professional Services	Board (GAMUT, election fees); 12/13 Inc. one-time Supt Search and Interim	15,137	16,529	5,450	5,575	5,718	1,392	9.20%	(11,079)	-67.03%	125	2.29%	143	2.57%
71	5800	Professional Services	Maintenance (storm water testing, permits, etc)	5,560	4,460	4,460	4,563	4,679	(1,100)	-19.78%	-	0.00%	103	2.31%	116	2.54%
72	5800	Professional Services	Security	1,244	1,244	1,244	1,273	1,305	-	0.00%	-	0.00%	29	2.33%	32	2.51%
73	5800	Professional Services	Technology	47,348	47,348	48,120	49,227	50,507	-	0.00%	772	1.63%	1,107	2.30%	1,280	2.60%
74	5800	Professional Services	Health Services	13,179	13,405	13,700	14,015	14,365	226	1.71%	295	2.20%	315	2.30%	350	2.50%
75	5800	Professional Services	Instructional	2,720	2,720	2,720	2,783	2,856	-	0.00%	-	0.00%	63	2.32%	73	2.62%
76	5800	Professional Services	Pupil testing	1,075	1,675	1,700	1,739	1,782	600	55.81%	25	1.49%	39	2.29%	43	2.47%
77	5800	Professional Services	E-Rate (Infinity)	2,500	2,500	2,500	2,500	2,500	-	0.00%	-	0.00%	-	0.00%	-	0.00%
78	5800	Professional Services	One-time COP	-	1,436	-	-	-	1,436	NDw	(1,436)	-100.00%	-	0.00%	-	0.00%
79	5801	Professional Services	Audit	18,000	18,000	18,250	18,674	19,144	-	0.00%	250	1.39%	424	2.32%	470	2.52%
80	5083	Professional Services	BSA Services	102,284	102,284	112,382	112,382	112,382	-	0.00%	10,098	9.87%	-	0.00%	-	0.00%
81	5804	Professional Services	Employment Fees (fingerprinting, tb)	1,100	1,100	1,100	1,125	1,153	-	0.00%	-	0.00%	25	2.27%	28	2.49%
82	5899	Professional Services	Legal services (one-time COP)	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
83	5899	Professional Services	Legal services	33,500	33,500	33,500	34,369	37,619	-	0.00%	-	0.00%	869	2.59%	3,250	9.46%
84		Total Professional Services		\$ 263,172	\$ 266,526	\$ 266,026	\$ 269,606	\$ 275,926	\$ 3,354	1.27%	\$ (500)	-0.19%	\$ 3,580	1.35%	\$ 6,320	2.34%
85	5901	Communication	Phone	\$ 3,900	\$ 3,900	\$ 3,985	\$ 4,077	\$ 4,179	\$ -	0.00%	\$ 85	2.18%	\$ 92	2.31%	\$ 102	2.50%
86	5902	Communication	Internet	9,550	9,550	9,760	9,984	10,234	-	0.00%	210	2.20%	224	2.30%	250	2.50%
87	5903	Communication	Postage	2,250	2,250	2,300	2,353	2,411	-	0.00%	50	2.22%	53	2.30%	58	2.46%
88		Total Communication		\$ 15,700	\$ 15,700	\$ 16,045	\$ 16,414	\$ 16,824	\$ -	0.00%	\$ 345	2.20%	\$ 369	2.30%	\$ 410	2.50%
89		TOTAL OTHER SERVICES AND OTHER OPERATING EXP		\$ 480,135	\$ 480,478	\$ 486,655	\$ 493,239	\$ 502,899	\$ 343	0.07%	\$ 6,177	1.29%	\$ 6,584	1.35%	\$ 9,660	1.96%
90		EQUIPMENT										0.00%		0.00%		0.00%
91	6400	Equipment	11/12 one-time Lawn mower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
92		TOTAL EQUIPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93		OTHER OUTGO										0.00%		0.00%		0.00%
94	7300	Indirect/Direct Costs	Indirect costs	\$ (52,109)	\$ (59,972)	\$ (21,316)	\$ (21,437)	\$ (21,593)	\$ (7,863)	15.09%	\$ 38,656	-64.46%	\$ (121)	0.57%	\$ (156)	0.73%
95	7438	Debt Service-Interest	COP Interest	\$ 28,050	\$ 28,050	\$ -	\$ -	\$ -	\$ -	0.00%	\$ (28,050)	-100.00%	\$ -	0.00%	\$ -	0.00%
96	7439	Debt Service-Principal	COP Principal Repay COP	\$ 660,000	\$ 660,000	\$ -	\$ -	\$ -	\$ -	0.00%	\$ (660,000)	-100.00%	\$ -	0.00%	\$ -	0.00%
97		TOTAL OTHER OUTGO		\$ 635,941	\$ 628,078	\$ (21,316)	\$ (21,437)	\$ (21,593)	\$ (7,863)	-1.24%	\$ (649,394)	-103.39%	\$ (121)	0.57%	\$ (156)	0.73%
98		TOTAL EXPENDITURES		\$ 4,156,836	\$ 4,154,774	\$ 3,615,520	\$ 3,598,207	\$ 3,650,777	\$ (2,062)	-0.05%	\$ (539,255)	-12.98%	\$ (17,312)	-0.48%	\$ 52,570	1.46%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	MESA UNION SCHOOL DISTRICT															
2	UNRESTRICTED GENERAL FUND: OTHER FINANCING SOURCES/(USES)															
3				2012/13	2012/13	2013/14	2014/15	2015/16	12/13 Est Act		2013/14		2014/15		2015/16	
4				Second	Estimated	Adopted	MYP	MYP	vs. 12/13 Second Interim		vs. 12/13 Est Act		vs. 2013/14		vs. 2014/15	
5	Object	Description	Comments	Interim	Actuals	Budget	Budget	Budget	Difference	%	Difference	%	Difference	%	Difference	%
6																
7	8912	Transfers In	Fund 171 Technology		\$ -	\$ -			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
8	8912	Transfers In	Fund 402 Strickland				-		-	0.00%	-	0.00%	-	0.00%	-	0.00%
9	8912	Transfers In	Fund 173 Equipment				-		-	0.00%	-	0.00%	-	0.00%	-	0.00%
10	8919	Transfers In	Transfer COP From Bond Fund	601,153	601,153		-		-	0.00%	(601,153)	-100.00%	-	0.00%	-	0.00%
11		TOTAL TRANSFERS IN/OTHER SOURCES		\$ 601,153	\$ 601,153	\$ -	\$ -	\$ -	\$ -	0.00%	\$ (601,153)	-100.00%	\$ -	0.00%	\$ -	0.00%
12		TRANSFERS OUT									-	0.00%	-	0.00%	-	0.00%
13	7612	Transfers Out-Special Reserve							\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
14	7616	Transfers Out-Cafeteria		-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
15	7619	Transfers Out-Bus Replacement							-	0.00%	-	0.00%	-	0.00%	-	0.00%
16	7619	Transfers Out-Deferred Maint	Suspended Transfer of State Allocation and District Match as per Tier III Flex until June 2015						-	0.00%	-	0.00%	-	0.00%	-	0.00%
17	7619	Transfers Out-Deferred Maint	COP Proceeds One-Time - Transferred to Bond Fund						-	0.00%	-	0.00%	-	0.00%	-	0.00%
18		TOTAL TRANSFERS OUT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
19		CONTRIBUTIONS									-	0.00%	-	0.00%	-	0.00%
20	8980	R3010 Title I		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
21	8980	R3060/3061 Migrant		-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
22	8980	R3110 Even Start	Funding Discontinued - Program removed 12/13	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
23	8980	R33## Spec Ed	Py adj	(4,401)	(1,606)	-	-	-	2,795	-63.51%	1,606	-100.00%	-	0.00%	-	0.00%
24	8980	4203 LEP		-	-	(1,173)	(1,173)	(1,173)	-	0.00%	(1,173)	New	-	0.00%	-	0.00%
25	8980	R6500 - Special Ed	No Encroachment through 12/13 due to carryover \$340K and one-time funds \$34K	-	-	(26,345)	(141,741)	(145,285)	-	0.00%	(26,345)	New	(115,396)	438.02%	(3,544)	2.50%
26	8980	R7230 Transportation		(73,027)	(71,159)	(72,755)	(74,428)	(76,289)	1,868	-2.56%	(1,596)	2.24%	(1,673)	2.30%	(1,861)	2.50%
27	8980	R8150 Routine Rest. Maint.		(98,313)	(98,313)	(93,909)	(96,069)	(98,471)	-	0.00%	4,404	-4.48%	(2,160)	2.30%	(2,402)	2.50%
28	8980	R9002 - Safety Credits		(751)	(751)	(774)	(774)	(774)	-	0.00%	(23)	3.06%	-	0.00%	-	0.00%
29	8980	R9078- Foundation	12/13 \$16K py A/R Adj plus \$8K current year encroachment	(24,109)	(19,615)	-	-	-	4,494	-18.64%	19,615	-100.00%	-	0.00%	-	0.00%
30	8980	R9080-First Five		-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%
31		TOTAL CONTRIBUTIONS		\$ (200,601)	\$ (191,444)	\$ (194,956)	\$ (314,185)	\$ (321,992)	\$ 9,157	-4.56%	\$ (3,512)	1.83%	\$ (119,229)	61.16%	\$ (7,807)	2.48%
32		TOTAL OTHER FINANCING SOURCES/(USES)		\$ 400,552	\$ 409,709	\$ (194,956)	\$ (314,185)	\$ (321,992)	\$ 9,157	2.29%	\$ (604,665)	-147.58%	\$ (119,229)	61.16%	\$ (7,807)	2.48%

Mesa Union School District

ACTUAL GENERAL FUND UNRESTRICTED EXPENDITURES TO DATE

Object	Description	2012/13 Estimated Actuals	Actual Encumbrances as of 6/12/13	Actual Expenditures as of 6/12/13	Total Enc/Exp as of 6/12/13	% Enc. To Date	% Exp. To Date	Balance Remaining	
								Amount	%
1000	Certificated Salaries	\$ 1,912,438	\$ 168,445	\$ 1,736,116	\$ 1,904,562	8.81%	90.78%	\$ 7,876	0.41%
2000	Classified Salaries	339,954	28,945	296,808	325,753	8.51%	87.31%	14,201	4.18%
3000	Employee Benefits	663,565	59,982	597,615	657,597	9.04%	90.06%	5,968	0.90%
4100	Textbooks	-	-	-	-	0.00%	0.00%	-	0.00%
4200	Other Books	-	-	-	-	0.00%	0.00%	-	0.00%
4300	Materials and Supplies	102,770	11,918	65,607	77,525	11.60%	63.84%	25,245	24.56%
4400	Noncapitalized Equipment	27,491		23,354	23,354	0.00%	84.95%	4,137	15.05%
5200	Travel and Conference	14,569	390	11,717	12,107	2.68%	80.42%	2,462	16.90%
5300	Memberships and Dues	8,160		5,755	5,755	0.00%	70.52%	2,405	29.48%
5400	Insurance	22,731		22,081	22,081	0.00%	97.14%	651	2.86%
5500	Utilities	89,035	9,324	76,858	86,182	10.47%	86.32%	2,853	3.20%
5600	Rentals, Leases, and Repairs	57,562	8,885	42,744	51,628	15.43%	74.26%	5,934	10.31%
5710	Direct Cost Transfers	6,195	-	3,952	3,952	0.00%	63.80%	2,243	36.20%
5800	Professional Services	266,526	10,735	222,314	233,049	4.03%	83.41%	33,477	12.56%
5900	Communications	15,700	1,815	13,138	14,953	11.56%	83.68%	747	4.76%
6000	Capital Outlay	-		-	-	0.00%	0.00%	-	0.00%
7000	Other Outgo	628,078		688,050	688,050	0.00%	109.55%	(59,972)	-9.55%
	TOTAL EXPENDITURES	\$ 4,154,774	\$ 300,440	\$ 3,806,109	\$ 4,106,548	7.23%	91.61%	\$ 48,226	1.16%

Mesa Union School District Restricted Programs 2012/13 Current										
	Federal									
Resource	3010	3060	3061	3310	3315	3320	4035	4203	5810	Total
Deferred/Fund Balance Code	D	D	D	D	D	D	D	D	D	
Description	Title I	Migrant	Migrant SS	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	REAP	Federal
Comments								2011/12 Prior Year Carry over must be spent by Sept 30, 2014	12/13 last year of funding (over 600 ADA)	
Update Notes	Per CDE July 16, 2012 updated 11/8/12 cb, updated December 21, 2012 cb, updated per CDE 3/7/13 cb	Per VCOE 5/12	Per VCOE 5/12	Per VCOE 4/5/12 est cb 5/29/12, updated per VCOE 3/8/13 cb			Prelim Ent Oct 2012 Per CDE Nov 5, 2012 cb			
REVENUES:										
Current Year Allocation	\$ 72,096.00	\$ 13,760.00	\$ 10,521.00	\$ 109,622.00	\$ 796.36	\$ 1,597.08	\$ 8,433.00	\$ 11,727.26	\$ 52,421.00	\$ 280,973.70
Deferred Revenue	\$ 1,328.35			\$ -			\$ -			\$ 1,328.35
Prior Year Carryover/Adjustments				\$ -			\$ 160.00	\$ 4,750.12		\$ 4,910.12
Interest/Fees										\$ -
TOTAL REVENUES	\$ 73,424.35	\$ 13,760.00	\$ 10,521.00	\$ 109,622.00	\$ 796.36	\$ 1,597.08	\$ 8,593.00	\$ 16,477.38	\$ 52,421.00	\$ 287,212.17
EXPENDITURES:										
Indirect Cost Rate	6.04%	6.04%	6.04%	6.04%	6.04%	6.04%	6.04%	0.00%	6.04%	
Certificated FTE	0.15									0.15
Classified FTE	0.69			1.93					0.87	3.49
Certificated Salaries	\$ 19,428.00	\$ -	\$ 5,994.00				\$ 2,800.00	\$ 5,357.00	\$ -	\$ 33,579.00
Classified Salaries	\$ 6,659.00	\$ -	\$ 1,094.00	\$ 59,046.00				\$ -	\$ 32,250.00	\$ 99,049.00
Employee Benefits	\$ 5,325.00	\$ -	\$ 1,080.00	\$ 17,315.00			\$ 386.00	\$ 1,148.00	\$ 13,608.00	\$ 38,862.00
Books/Sup. Exc Undes.	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Supplies Undes (4319)	\$ 18,022.35	\$ 116.00	\$ 1,463.00	\$ -		\$ -	\$ 1,021.00	\$ 5,432.38	\$ 3,110.00	\$ 29,164.73
Non Capitalized Equipment		\$ -		\$ -						\$ -
Services	\$ 22,355.00	\$ 12,860.00	\$ 233.00	\$ 4,620.00			\$ 3,954.00	\$ 4,540.00	\$ -	\$ 48,562.00
Sub Agreements (5100) (no indirect)		\$ -								\$ -
Other Outgo (not subject to indirect)				\$ 25,614.00	\$ 796.36	\$ 1,597.08				\$ 28,007.44
Indirect Cost (Calculated)	\$ 4,336.08	\$ 783.75	\$ 595.79	\$ 4,891.25	\$ -	\$ -	\$ 492.92	\$ -	\$ 2,957.67	\$ 14,057.46
*Indirect Cost ADJ	\$ (2,701.08)	\$ 0.25	\$ 61.21	\$ (258.25)	\$ -	\$ -	\$ (60.92)	\$ -	\$ 495.33	\$ (2,463.46)
TOTAL EXPENDITURES	\$ 73,424.35	\$ 13,760.00	\$ 10,521.00	\$ 111,228.00	\$ 796.36	\$ 1,597.08	\$ 8,593.00	\$ 16,477.38	\$ 52,421.00	\$ 288,818.17
OTHER SOURCES(USES)										
Contributions	\$ -	\$ -	\$ -	\$ 1,606.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,606.00
TOTAL SOURCES(USES)	\$ -	\$ -	\$ -	\$ 1,606.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,606.00
NET INCR/(DECR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)
BEGINNING BALANCE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT REMAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mesa Union School District
Restricted Programs
2012/13 Current

State Resources							Local Resources					Grand	
Resource	6300	6500	7090	7091	7230	8150	Total	9002	9078	9079	9080	Total	Total
Deferred/Fund Balance Code	F	F	F	F	F	F	State	D	D	F	F	Local	Restricted General Fund
Description	Lottery	Spec Ed	EIA	EIA-LEP	Transp.	Routine Maint.	State	Safety Credits	Foundation	Donations	NEIB	Local	Restricted General Fund
COMMENTS													
Update Notes	\$30x635x 1.04446	Per VCOE 4/5/12 est. cb 5/29/12 (One- time Out of Home Allocation \$33,809), updated per VCOE 2/28/13	Per CDE Sept 2012 cb 10/16/12, Updated per CDE Dec 2012 cb, Updated per CDE March 2013 cb	Per CDE Sept 2012 cb 10/16/12, Updated per CDE Dec 2012 cb, Updated per CDE March 2013 cb	updated Per CDE 2/15/13 cb			8/12 Letter VCSSFA cb 9/10/12	Write off A/R 2011/12 of \$15,867.56. 12/13 includes \$11K Music, \$5K Drama, \$23K Visual Arts (Slidders)		Need to Confirm Receiving Funding-Will not be receiving funding 2012/13		
REVENUES:													
Current Year Allocation	\$19,897.00	\$ 252,010.00		\$ 61,313.00	\$ 69,253.00		\$ 402,473.00	\$ 5,934.67	\$ 39,000.00	\$ 4,029.00	\$ -	\$ 48,963.67	\$ 732,410.37
Deferred Revenue							\$ -	\$ -				\$ -	\$ 1,328.35
Prior Year Carryover/Adjustments	\$ 3,915.00	\$ 33,809.00	\$ (27,858.48)	\$ -	\$ -		\$ 9,865.52	\$ -	\$ (15,867.56)		\$ -	\$ (15,867.56)	\$ (1,091.92)
Interest/Fees					\$ 29,000.00		\$ 29,000.00					\$ -	\$ 29,000.00
TOTAL REVENUES	\$23,812.00	\$ 285,819.00	\$ (27,858.48)	\$ 61,313.00	\$ 98,253.00	\$ -	\$ 441,338.52	\$ 5,934.67	\$ 23,132.44	\$ 4,029.00	\$ -	\$ 33,096.11	\$ 761,646.80
EXPENDITURES:													
Indirect Cost Rate	0.00%	6.04%	0.00%	6.04%	6.04%	6.04%		0.00%	0.00%	0.00%	6.04%		
Certificated FTE		2.10	0.55	0.55			3.20		0.30			0.30	3.65
Classified FTE		0.13			1.50	0.75	2.38	0.19			0.00	0.19	6.06
Certificated Salaries	\$ -	\$ 132,708.00		\$ 45,340.00	\$ -	\$ -	\$ 178,048.00	\$ -	\$ 17,619.00	\$ -	\$ -	\$ 17,619.00	\$ 229,246.00
Classified Salaries		\$ 4,521.00		\$ -	\$ 64,539.00	\$ 33,785.00	\$ 102,845.00	\$ 5,404.00	\$ 16,250.00		\$ -	\$ 21,654.00	\$ 223,548.00
Employee Benefits		\$ 39,185.00		\$ 11,590.00	\$ 30,179.00	\$ 15,342.00	\$ 96,296.00	\$ 1,282.00	\$ 8,878.00		\$ -	\$ 10,160.00	\$ 145,318.00
Books and Supplies, Exc. Undesig	\$15,976.00	\$ 2,000.00			\$ 41,589.00	\$22,158.00	\$ 81,723.00	\$ -		\$ 2,970.00		\$ 2,970.00	\$ 84,693.00
Supplies Undesignated (4319)	\$ -	\$ -					\$ -		\$ -	\$ -	\$ -	\$ -	\$ 29,164.73
Non Capitalized Equipment		\$ -				\$ -	\$ -	\$ -	\$ -	\$ 2,100.00		\$ 2,100.00	\$ 2,100.00
Services		\$ 83,324.00			\$ 23,564.00	\$21,510.00	\$ 128,398.00	\$ -		\$ -	\$ -	\$ -	\$ 176,960.00
Sub Agreements (5100) (no indirect)		\$ 121,123.00					\$ 121,123.00				\$ -	\$ -	\$ 121,123.00
Other Outgo (not subject to indirect)		\$ 106,653.00					\$ 106,653.00				\$ -	\$ -	\$ 134,660.44
Indirect Cost (Calculated)	\$ -	\$ 15,808.98	\$ -	\$ 3,438.57	\$ 9,656.21	\$ 5,604.82	\$ 34,508.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,566.04
*Indirect Cost ADJ	\$ -	\$ 6,202.02		\$ 6.43	\$ (115.21)	\$ (86.82)	\$ 6,006.42				\$ -	\$ -	\$ 3,542.96
TOTAL EXPENDITURES	\$15,976.00	\$ 511,525.00	\$ -	\$ 60,375.00	\$169,412.00	\$98,313.00	\$ 855,601.00	\$ 6,686.00	\$ 42,747.00	\$ 5,070.00	\$ -	\$ 54,503.00	\$1,198,922.17
OTHER SOURCES(USES)													
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 71,159.00	\$98,313.00	\$ 169,472.00	\$ 751.33	\$ 19,614.56	\$ -	\$ -	\$ 20,365.89	\$ 191,443.89
TOTAL SOURCES(USES)	\$ -	\$ -	\$ -	\$ -	\$ 71,159.00	\$98,313.00	\$ 169,472.00	\$ 751.33	\$ 19,614.56	\$ -	\$ -	\$ 20,365.89	\$ 191,443.89
NET INCR\DECR	\$ 7,836.00	\$ (225,706.00)	\$ (27,858.48)	\$ 938.00	\$ -	\$ -	\$(244,790.48)	\$ -	\$ -	\$(1,041.00)	\$ -	\$(1,041.00)	\$(245,831.48)
BEGINNING BALANCE	\$20,772.07	\$ 340,496.41	\$ 27,858.48	\$ 27,858.48	\$ -	\$ -	\$ 416,985.44	\$ -	\$ -	\$ 3,518.00	\$ -	\$ 3,518.00	\$ 420,503.44
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT REMAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$28,608.07	\$ 114,790.41	\$ -	\$ 28,796.48	\$ -	\$ -	\$ 172,194.96	\$ -	\$ -	\$ 2,477.00	\$ -	\$ 2,477.00	\$ 174,671.96

Balance

Mesa Union School District Restricted Programs 2013/14 Adopted										
Resource	Federal									Total
	3010	3060	3061	3310	3315	3320	4035	4203	5810	
Deferred/Fund Balance Code	D	D	D	D	D	D	D	D	D	
Description	Title I	Migrant	Migrant SS	Spec Ed	Spec Ed Fed Preschool	Spec Ed Local Preschool	Title II Teacher Quality	Title III LEP	REAP	Federal
Comments								2011/12 Prior Year Carry over must be spent by Sept 30, 2014	12/13 last year of funding (over 600 ADA)	
Update Notes	Based on Pry of \$72,096 reduced by 5.92%	Based on Pry of \$13,760 reduced by 5.92%	13/14 Est. per VCOE	Per VCOE 4/26/1 est cb	Base on Pry	Base on Pry	Based on Pry of \$8,433 reduced by 5.92%	Per CDE March 11, 2013	13/14 No funding	
REVENUES:										
Current Year Allocation	\$ 67,828.00	\$ 12,945.00	\$ 8,955.00	\$ 104,141.00	\$ 796.36	\$ 1,597.08	\$ 7,934.00	\$ 11,523.00	\$ -	\$ 215,719.44
Deferred Revenue	\$ -			\$ -			\$ -			\$ -
Prior Year Carryover/Adjustments				\$ -						\$ -
Interest/Fees										\$ -
TOTAL REVENUES	\$ 67,828.00	\$ 12,945.00	\$ 8,955.00	\$ 104,141.00	\$ 796.36	\$ 1,597.08	\$ 7,934.00	\$ 11,523.00	\$ -	\$ 215,719.44
EXPENDITURES:										
Indirect Cost Rate	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%	3.08%	0.00%	3.08%	
Certificated FTE	0.20							0.05		0.25
Classified FTE	0.28			1.19						1.47
Certificated Salaries	\$ 17,522.00		\$ 5,994.00				\$ 2,800.00	\$ 6,786.00	\$ -	\$ 33,102.00
Classified Salaries	\$ 6,749.00		\$ 1,094.00	\$ 31,009.00						\$ 38,852.00
Employee Benefits	\$ 4,980.00		\$ 1,006.00	\$ 5,557.00			\$ 356.00	\$ 1,370.00		\$ 13,269.00
Books/Sup. Exc Undes.		\$ 116.00							\$ -	\$ 116.00
Supplies Undes (4319)	\$ 13,735.00	\$ 6,582.00	\$ 565.00							\$ 20,882.00
Non Capitalized Equipment										\$ -
Services	\$ 22,815.00	\$ 5,860.00		\$ 4,620.00			\$ 4,541.00	\$ 4,540.00	\$ -	\$ 42,376.00
Sub Agreements (5100) (no indirect)										\$ -
Other Outgo (not subject to indirect)				\$ 59,843.00	\$ 796.36	\$ 1,597.08				\$ 62,236.44
Indirect Cost (Calculated)	2,027	387	296	3,112	-	-	237	-	-	\$ 6,059.00
*Indirect Cost ADJ										\$ -
TOTAL EXPENDITURES	\$ 67,828.00	\$ 12,945.00	\$ 8,955.00	\$ 104,141.00	\$ 796.36	\$ 1,597.08	\$ 7,934.00	\$ 12,696.00	\$ -	\$ 216,892.44
OTHER SOURCES(USES)										
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,173.00	\$ -	\$ 1,173.00
TOTAL SOURCES(USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,173.00	\$ -	\$ 1,173.00
NET INCR/(DECR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)
BEGINNING BALANCE										
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT REMAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mesa Union School District
Restricted Programs
2013/14 Adopted

Mesa Union School District Restricted Programs 2013/14 Adopted													
State Resources							Local Resources					Grand	
Resource	6300	6500	7090	7091	7230	8150	Total	9002	9078	9079	9080	Total	Total
Deferred/Fund Balance Code	F	F	F	F	F	F	State	D	D	F	F	Local	Restricted General Fund
Description	Lottery	Spec Ed	EIA	EIA-LEP	Transp.	Routine Maint.	State	Safety Credits	Foundation	Donations	NEIB	Local	Restricted General Fund
COMMENTS													
Update Notes	\$30 x 636.24 P-2 x 1.04446	Per VCOE 4/26/13 est. cb		Based on Pry	Based on Pry			Based on Pry			13/14 No funding		
REVENUES:													
Current Year Allocation	\$19,936.00	\$ 257,126.00		\$ 61,313.00	\$ 69,253.00		\$ 407,628.00	\$ 5,934.67	\$ 39,000.00	\$ 3,425.00	\$ -	\$ 48,359.67	\$ 671,707.11
Deferred Revenue							\$ -	\$ -				\$ -	\$ -
Prior Year Carryover/Adjustments				\$ -	\$ -		\$ -	\$ -			\$ -	\$ -	\$ -
Interest/Fees					\$ 29,000.00		\$ 29,000.00					\$ -	\$ 29,000.00
TOTAL REVENUES	\$19,936.00	\$ 257,126.00	\$ -	\$ 61,313.00	\$ 98,253.00	\$ -	\$ 436,628.00	\$ 5,934.67	\$ 39,000.00	\$ 3,425.00	\$ -	\$ 48,359.67	\$ 700,707.11
EXPENDITURES:													
Indirect Cost Rate	0.00%	3.08%	0.00%	3.08%	3.08%	3.08%		0.00%	0.00%	0.00%	3.08%		
Certificated FTE		1.10	0.00	0.55			1.65	0.19	0.25			0.25	2.15
Classified FTE		0.13			1.50	0.75	2.38				0.00	0.19	4.03
Certificated Salaries	\$ -	\$ 82,894.00		\$ 45,945.00	\$ -	\$ -	\$ 128,839.00	\$ -	\$ 17,893.00	\$ -	\$ -	\$ 17,893.00	\$ 179,834.00
Classified Salaries		\$ 4,377.00		\$ -	\$ 62,108.00	\$ 32,587.00	\$ 99,072.00	\$ 5,475.00	\$ 12,840.00			\$ 18,315.00	\$ 156,239.00
Employee Benefits		\$ 23,927.00		\$ 11,431.00	\$ 29,446.00	\$ 15,148.00	\$ 79,952.00	\$ 1,234.00	\$ 7,857.00			\$ 9,091.00	\$ 102,312.00
Books and Supplies, Exc. Undesig	\$15,950.00	\$ 2,000.00				\$19,758.00	\$ 37,708.00	\$ -				\$ -	\$ 37,708.00
Supplies Undesignated (4319)	\$ 3,986.00	\$ -			\$ 47,956.00		\$ 51,942.00	\$ -	\$ 410.00	\$ -	\$ -	\$ 410.00	\$ 73,234.00
Non Capitalized Equipment		\$ -				\$ 2,400.00	\$ 2,400.00	\$ -	\$ -			\$ -	\$ 2,400.00
Services		\$ 83,325.00			\$ 28,562.00	\$ 21,210.00	\$ 133,097.00	\$ -		\$ 1,700.00	\$ -	\$ 1,700.00	\$ 177,173.00
Sub Agreements (5100) (no indirect)		\$ 120,305.00					\$ 120,305.00				\$ -	\$ -	\$ 120,305.00
Other Outgo (not subject to indirect)		\$ 73,750.00					\$ 73,750.00				\$ -	\$ -	\$ 135,986.44
Indirect Cost (Calculated)	\$ -	7,683	\$ -	\$ 1,832.00	2,936	2,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,059.00
*Indirect Cost ADJ	\$ -						\$ -					\$ -	\$ -
TOTAL EXPENDITURES	\$19,936.00	\$ 398,261.00	\$ -	\$ 59,208.00	\$171,008.00	\$93,909.00	\$ 727,065.00	\$ 6,709.00	\$ 39,000.00	\$ 1,700.00	\$ -	\$ 47,409.00	\$ 991,366.44
OTHER SOURCES(USES)													
Contributions	\$ -	\$ 26,345.00	\$ -	\$ -	\$ 72,755.00	\$93,909.00	\$ 193,009.00	\$ 774.33	\$ -	\$ -	\$ -	\$ 774.33	\$ 194,956.33
TOTAL SOURCES(USES)	\$ -	\$ 26,345.00	\$ -	\$ -	\$ 72,755.00	\$93,909.00	\$ 193,009.00	\$ 774.33	\$ -	\$ -	\$ -	\$ 774.33	\$ 194,956.33
NET INCR(DEC)	\$ -	\$ (114,790.00)	\$ -	\$ 2,105.00	\$ -	\$ -	\$ (97,428.00)	\$ -	\$ -	\$ 1,725.00	\$ -	\$ 1,725.00	\$ (95,703.00)
BEGINNING BALANCE	\$28,608.00	\$ 114,790.00	\$ -	\$ 28,796.00	\$ -	\$ -	\$ 172,194.00	\$ -	\$ -	\$ 2,477.00	\$ -	\$ 2,477.00	\$ 174,671.00
Audit Adj - Beg Bal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT REMAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$28,608.00	\$ -	\$ -	\$ 30,901.00	\$ -	\$ -	\$ 59,509.00	\$ -	\$ -	\$ 4,202.00	\$ -	\$ 4,202.00	\$ 63,711.00

Balance

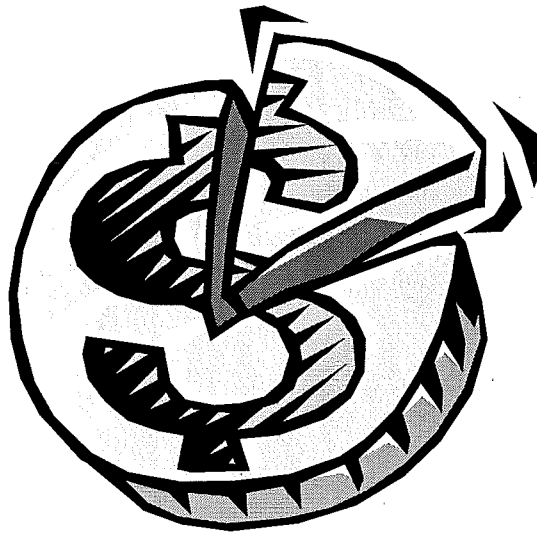
	A	B	C	D	J	K	L	M	N	O	P
1	Mesa Union School District										
2	Facilities Budget Matrix										
3	2012/2013 Fiscal Year										
4	AS OF 6/12/13										
5	2012/2013										
6	Vendor	Project/Description	Purchase Order #	Project Costs	Total Expenditures Prior Years (Revenues inc. only Bond Fund)	2012/2013 Expenditures To Date	Project Balance Remaining	Fund 211 Bond Building Fund	Fund 251 Developer Fees	Fund 355 County School Fund (OPSC) (\$1,976,816 Apportionment)	Total 2012/13
7		Beginning Balance			\$ 856,613.94			\$ 981,368.41	\$ 38,317.64	\$ -	\$ 1,019,686.05
8		Bond Proceeds			\$ 4,000,000.00						\$ -
9		Developer Fees			\$ 308,248.18				\$ 13,523.40		\$ 13,523.40
10		OPSC SB50 Revenue			\$ 1,976,816.00				\$ -		\$ -
11		Other Expenditures			\$ (608,894.28)				\$ (2,605.70)		\$ (2,605.70)
12		COP Transfer			\$ 601,152.94			\$ (601,152.94)			\$ (601,152.94)
13		Other Revenue			\$ 6,117.76						\$ -
14		Interest Earned			\$ 237,851.72			\$ 2,324.04	\$ 160.00	\$ 1.78	\$ 2,485.82
15		Balance Available for Facilities Projects			\$ 7,377,906.26		\$ -	\$ 382,539.51	\$ 49,395.34	\$ 1.78	\$ 431,936.63
19		Expenditures									
20	PROJECT 051: NEW SITE/PARKING LOT										
21	Asphalt Professionals	Original Contract Less Amount Paid from COP	P0311-00060	\$ 2,562,952.06	\$ (2,562,952.06)		\$ 0.00				\$ -
22	Asphalt Professionals	Paid From COP Ck 5003803871	P0311-00060	\$ 41,023.54	\$ (41,023.54)		\$ -				\$ -
23	Asphalt Professionals	Paid From COP Ck 5003803870	P0311-00060	\$ 373,500.00	\$ (373,500.00)		\$ -				\$ -
24	Asphalt Professionals	Paid From COP Ck 50038038766	P0311-00060	\$ 186,629.40	\$ (186,629.40)		\$ -				\$ -
25	Asphalt Professionals	Alt 1 (\$254,560 and Alt 2 \$59,240	P0311-00060	\$ 313,800.00	\$ (313,800.00)		\$ -			\$ -	\$ -
26	Asphalt Professionals	Change Order #1	P0311-00060	\$ 69,267.42	\$ (69,267.42)		\$ -				\$ -
27	Asphalt Professionals	Change Order #2	P0311-00060	\$ 85,921.57	\$ (85,921.57)		\$ -				\$ -
28	Asphalt Professionals	Transfer portion of Paid App.	P0311-00060		\$ -		\$ -				\$ -
29	Asphalt Professionals	Transfer portion of Paid App.	P0311-00060		\$ -		\$ -				\$ -
30	Asphalt Professionals	Change Order #3	P0311-00060	\$ 45,581.71	\$ (45,581.71)		\$ -				\$ -
31	Asphalt Professionals	Change Order #4	P0311-00060	\$ 69,199.89	\$ (69,199.89)		\$ -				\$ -
32	Asphalt Professionals	Change Order #5	P0311-00060	\$ 17,136.87	\$ (17,136.87)		\$ -				\$ -
33	Asphalt Professionals	CO#6		\$ 5,587.42	\$ (5,587.42)		\$ -				\$ -
34	Asphalt Professionals	CO#7		\$ 978.96	\$ (978.96)		\$ -				\$ -
35	Total Asphalt Professionals			\$ 3,771,578.84	\$ (3,771,578.84)	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -
36	Assoc. Transportation	Traffic Engineering. Services	P6030167	\$ 18,474.97	\$ (18,474.97)	\$ -	\$ -	\$ -			\$ -
37	Assoc. Transportation	Traffic Engineering. Services	B8030081	\$ 87,522.03	\$ (87,522.03)		\$ 0.00	\$ (0.00)			\$ (0.00)
38	Assoc. Transportation	Traffic Engineering. Services	B0312-00013	\$ 550.00	\$ (550.00)		\$ -	\$ -			\$ -
39	Benner & Carpenter	Appraisal	B5030086	\$ 2,262.50	\$ (2,262.50)	\$ -	\$ -	\$ -			\$ -
40	Benner & Carpenter	Appraisal	C0308-00002	\$ 2,280.00	\$ (2,280.00)	\$ -	\$ -	\$ -			\$ -
41	Benner & Carpenter	Appraisal	B0308000002	\$ 6,803.00	\$ (6,803.00)	\$ -	\$ -	\$ -			\$ -
42	Benner & Carpenter	Appraisal	B0308000002	\$ 3,842.00	\$ (3,842.00)	\$ -	\$ -	\$ -			\$ -
43	Benner & Carpenter	Engineering Services	C8030101	\$ 2,493.00	\$ (2,493.00)	\$ -	\$ -	\$ -			\$ -
44	Bowie, Arneson, Wiles & G	Legal Services	B0309-00072	\$ 1,661.00	\$ (1,661.00)	\$ -	\$ -	\$ -			\$ -
45	BTC Labs - Vertical Five	DSA Project Inspector	B0311-00053	\$ 67,950.00	\$ (67,950.00)		\$ -	\$ -			\$ -
46	BTC Labs - Vertical Five	Construction Materials Testing & Insp	B0311-00054	\$ 28,068.20	\$ (28,068.20)		\$ -	\$ -			\$ -
47	CDE	Site Review Fees	P0311-00084	\$ 3,535.00	\$ (3,535.00)		\$ -	\$ -	\$ -		\$ -
48	Chicago Title	Land title search	P6030029	\$ 2,400.00	\$ (2,400.00)	\$ -	\$ -	\$ -			\$ -
49	Chicago Title	Escrow	B8030051	\$ 15,000.00	\$ (15,000.00)	\$ -	\$ -	\$ -			\$ -
50	Chicago Title	Escrow	P0308-00004	\$ 15,000.00	\$ (15,000.00)	\$ -	\$ -	\$ -			\$ -

	A	B	C	D	J	K	L	M	N	O	P
6	Vendor	Project/Description	Purchase Order #	Project Costs	Total Expenditures Prior Years (Revenues inc. only Bond Fund)	2012/2013 Expenditures To Date	Project Balance Remaining	Fund 211 Bond Building Fund	Fund 251 Developer Fees	Fund 355 County School Fund (OPSC) (\$1,976,816 Apportionment)	Total 2012/13
51	Chicago Title	Escrow	C0309-00122	\$ 149,495.00	\$ (149,495.00)	\$ -	\$ -	\$ -			\$ -
52	Chicago Title	Escrow	C0309-00121	\$ 219,340.00	\$ (219,340.00)	\$ -	\$ -	\$ -			\$ -
53	Chicago Title	Escrow Refund		\$ (10,747.22)	\$ 10,747.22	\$ -	\$ (0.00)	\$ 0.00			\$ 0.00
54	Chicago Title	Escrow -09-61103566	B0310-00056	\$ 22,335.00	\$ (22,335.00)		\$ -	\$ -			\$ -
55	Chicago Title	Escrow.344 Acres 09-61103565	B0310-00057	\$ 35,225.00	\$ (35,225.00)		\$ -	\$ -			\$ -
56	Chicago Title	Escrow -1.37 Acres 09-61103567	B0310-00058	\$ 110,072.50	\$ (110,072.50)		\$ -	\$ -			\$ -
57	Chicago Title	Escrow Refund		\$ (696.84)	\$ 696.84			\$ -			\$ -
58	County of Ventura	Legal Lot Det.	R0800330	\$ 315.00	\$ (315.00)	\$ -	\$ -	\$ -			\$ -
59	County of Ventura	Legal Lot Det.	R0800331	\$ 250.00	\$ (250.00)	\$ -	\$ -	\$ -			\$ -
60	County of Ventura	Planning	C09-00061	\$ 413.55	\$ (413.55)	\$ -	\$ -	\$ -			\$ -
61	County of Ventura	Planning	VR09-0011	\$ 2,200.00	\$ (2,200.00)	\$ -	\$ -	\$ -			\$ -
62	County of Ventura	Planning	B0309-00066	\$ 6,423.40	\$ (6,423.40)		\$ -	\$ -			\$ -
63	Cyber Copy	Copies for Bidders	P0311-00085	\$ 6,034.73	\$ (6,034.73)		\$ -	\$ -	\$ -		\$ -
64	Dept. Toxic Waste	Toxic Waste	C0309-00061	\$ 26,281.94	\$ (26,281.94)		\$ 0.00	\$ (0.00)			\$ (0.00)
65	Dept. Toxic Waste	Toxic Waste	C030800050	\$ 3,840.21	\$ (3,840.21)	\$ -	\$ -	\$ -			\$ -
66	Dept. Toxic Waste	Toxic Waste	P0309-00044	\$ 25,121.74	\$ (25,121.74)		\$ 0.00	\$ (0.00)			\$ (0.00)
67	Dept. Toxic Waste	Toxic Waste	P0310-00144	\$ 150.00	\$ (150.00)		\$ -	\$ -			\$ -
68	Division of State Architect	DSA Fees	B0309-00049	\$ 27,505.00	\$ (27,505.00)	\$ -	\$ -	\$ -			\$ -
69	Dougherty & Dougherty	Consulting services	P7030025	\$ 8,950.00	\$ (8,950.00)	\$ -	\$ -	\$ -			\$ -
70	Dougherty & Dougherty	Architects	B0309-00049	\$ 270,549.20	\$ (270,549.20)		\$ -	\$ -			\$ -
71	Dougherty & Dougherty	Architects		\$ 149,181.97	\$ (149,181.97)		\$ -	\$ -			\$ -
72	Jensen Design & Survey	Map Design	C8030125	\$ 6,919.94	\$ (6,919.94)	\$ -	\$ -	\$ -			\$ -
73	Jensen Design & Survey	Survey	B0309-00061	\$ 47,586.54	\$ (47,586.54)		\$ 0.00	\$ (0.00)			\$ (0.00)
74	Leo's Plumbing	Gas Line Repair	P0311-00062	\$ 3,155.00	\$ (3,155.00)		\$ -	\$ -	\$ -		\$ -
75	LFR Inc	Pipeline risk analysis	C6030049	\$ 6,246.91	\$ (6,246.91)	\$ -	\$ -	\$ -			\$ -
76	LFR Inc	Pipeline risk analysis	C6030061	\$ 4,915.40	\$ (4,915.40)	\$ -	\$ -	\$ -			\$ -
77	LFR Inc	Pipeline risk analysis	B030900074	\$ 3,244.96	\$ (3,244.96)	\$ -	\$ -	\$ -			\$ -
78	Manuel Cervantes	Emergency Road Access	P0312-00105	\$ 14,250.00	\$ (14,250.00)		\$ -	\$ -			\$ -
79	MB McGowan and Assoc.	Performance Bond	P0311-00126	\$ 1,140.00	\$ (1,140.00)	\$ -	\$ -	\$ -			\$ -
80	Michael Jewett	Appraisal	P5030260	\$ 6,000.00	\$ (6,000.00)	\$ -	\$ -	\$ -			\$ -
81	Michael Jewett	Appraisal	C030900270	\$ 2,800.00	\$ (2,800.00)	\$ -	\$ -	\$ -			\$ -
82	Michael Jewett	Appraisal	P0310-00098	\$ 2,000.00	\$ (2,000.00)	\$ -	\$ -	\$ -			\$ -
83	Myers, Widders, Gibson	Legal fees	B5030082	\$ 4,469.58	\$ (4,469.58)	\$ -	\$ -	\$ -			\$ -
84	Myers, Widders, Gibson	Legal fees	B6030054	\$ 15,883.75	\$ (15,883.75)	\$ -	\$ -	\$ -			\$ -
85	Myers, Widders, Gibson	Legal fees	C6030043	\$ 568.75	\$ (568.75)	\$ -	\$ -	\$ -			\$ -
86	Myers, Widders, Gibson	Legal fees	B8030062	\$ 111,909.25	\$ (111,909.25)		\$ -	\$ -			\$ -
87	Myers, Widders, Gibson	Legal should be Laptop proj 2/28/12	B8030062	\$ (921.25)	\$ (921.25)						\$ -
88	Nason's Lock & Safety	Locks for New Gates	P0311-00258	\$ 908.58	\$ (908.58)		\$ -	\$ -			\$ -
89	Saf-R-Dig Utility	Subsurface Utility Services	B0309-00073	\$ 8,265.80	\$ (8,265.80)	\$ -	\$ -	\$ -			\$ -
90	Sage Institute	Environmental study	B5030074	\$ 1,480.00	\$ (1,480.00)	\$ -	\$ -	\$ -			\$ -
91	Sage Institute	Consultation fees	B6030057	\$ 10,461.94	\$ (10,461.94)	\$ -	\$ -	\$ -			\$ -
92	Sage Institute	Consultation fees	B7030068	\$ 41,066.86	\$ (41,066.86)	\$ -	\$ -	\$ -			\$ -
93	Sage Institute	Consultation fees	B8030059	\$ 88,968.00	\$ (88,968.00)	\$ -	\$ -	\$ -			\$ -
94	Sage Institute	Consultation fees	B0310-00052	\$ 48,445.66	\$ (48,445.66)		\$ -	\$ -			\$ -
95	Sage Institute	Consultation fees	B0310-00064	\$ 65,452.53	\$ (65,452.53)		\$ -	\$ -			\$ -
96	Sage Institute	Consultation Fees P051	B0312-00081	\$ 3,320.00	\$ (3,320.00)		\$ -	\$ -			\$ -
97	Scott & Sons Electric	Underground phone	P6030147	\$ 4,037.46	\$ (4,037.46)	\$ -	\$ -	\$ -			\$ -
98	Scott & Sons Electric	Generator	P0311-00132	\$ 2,000.00	\$ (2,000.00)		\$ -	\$ -			\$ -
99	The Solis Group	Labor Compliance	B0311-00052	\$ 33,040.00	\$ (33,040.00)		\$ -	\$ -			\$ -

	A	B	C	D	J	K	L	M	N	O	P
6	Vendor	Project/Description	Purchase Order #	Project Costs	Total Expenditures Prior Years (Revenues inc. only Bond Fund)	2012/2013 Expenditures To Date	Project Balance Remaining	Fund 211 Bond Building Fund	Fund 251 Developer Fees	Fund 355 County School Fund (OPSC) (\$1,976,816 Apportionment)	Total 2012/13
100	Southern Ca. Edison	Relocate electrical Poles	P0309-00054	\$ 210,000.00	\$ (210,000.00)		\$ -	\$ -			\$ -
101	Southern Ca. Edison	Relocate electrical Poles	P0310-000113	\$ 46,979.10	\$ (46,979.10)	\$ -	\$ -	\$ -			\$ -
102	Southern Ca. Edison	Relocate electrical Poles	P0313-00156	\$ 32,181.53		\$ (32,181.53)	\$ -	\$ (11,128.36)	\$ (21,053.17)		\$ (32,181.53)
103	Tetra Tech	Environmental Consulting	B4030075	\$ 36,561.46	\$ (36,561.46)	\$ -	\$ -	\$ -			\$ -
104	Tetra Tech	Environmental Consulting	B8030075	\$ 128,005.81	\$ (128,005.81)		\$ -	\$ -			\$ -
105	Tetra Tech	Environmental Consulting	B8030075	\$ 55,385.83	\$ (55,385.83)		\$ -	\$ -			\$ -
106	TWIW Insurance	Insurance	P0311-00157	\$ 329.00	\$ (329.00)		\$ -	\$ -			\$ -
107	TWIW Insurance	Insurance	P031300140	\$ 329.00	\$ -	\$ (329.00)	\$ -	\$ (329.00)			\$ (329.00)
108	Verizon California	Phone poles	P6030148	\$ 8,636.68	\$ (8,636.68)	\$ -	\$ -	\$ -			\$ -
109	Verizon California	Phone poles	C0311-00009	\$ 56,418.61	\$ (56,418.61)		\$ -	\$ -			\$ -
110	Ventura County Star	Advertising	C8030092	\$ 343.88	\$ (343.88)	\$ -	\$ -	\$ -			\$ -
111	Ventura County Star	Advertising	P0310-00266	\$ 919.40	\$ (919.40)	\$ -	\$ -	\$ -			\$ -
112	United Rentals	Base Dirt	C030900175	\$ 4,222.97	\$ (4,222.97)	\$ -	\$ -	\$ -			\$ -
113	Wright Saw Cutting	Removal of Trees	P0311-00098	\$ 4,212.40	\$ (4,212.40)		\$ -	\$ -			\$ -
114	Wright Saw Cutting	Removal of Trees	P0311-00046	\$ 12,035.30	\$ (12,035.30)		\$ -	\$ -			\$ -
115	TOTAL PROJECT 051: NEW SITE/PARKING LOT			\$ 6,215,837.35	\$ (6,185,169.32)	\$ (32,510.53)	\$ 0.00	\$ (11,457.36)	\$ (21,053.17)	\$ -	\$ (32,510.53)
116	PROJECT 052: TRAFFIC LIGHT PROJECT										
117	Assoc. Transportation	Traffic Engineering. Services-Traffic L	B0312-00070	\$ 50,661.63	\$ (37,463.42)	\$ (13,198.21)	\$ -	\$ (13,198.21)			\$ (13,198.21)
118	BTC Labs - Vertical Five	Traffic Light Project	B0312-00067	\$ 3,200.00	\$ (920.00)		\$ 2,280.00	\$ (2,280.00)			\$ (2,280.00)
119	Gold Coast Engineers	Concrete Driveway Approach	P0312-00125	\$ 4,575.00	\$ (4,575.00)		\$ -	\$ -			\$ -
120	Jensen Design & Survey	Signal Light	P0312-00196	\$ 1,446.25	\$ (1,446.25)		\$ -	\$ -			\$ -
121	Jensen Design & Survey	Survey - Traffic Light Project	P0312-00276	\$ 437.00	\$ (437.00)		\$ -	\$ -			\$ -
122	Jensen Design & Survey	Signal Installation Survey	P0313-00125	\$ 613.75		\$ (613.75)	\$ -	\$ (613.75)			\$ (613.75)
123	MB McGowan and Assoc.	Performance Bond	P0312-00218	\$ 343.00	\$ (343.00)		\$ -	\$ -			\$ -
124	Myers, Widders, Gibson	Legal fees - Traffic Light	B0312-00062	\$ 12,035.61	\$ (12,035.61)		\$ -	\$ -			\$ -
125	Sage Institute	Consultation Fees - Traffic Light	B0313-00076	\$ 5,000.00		\$ (5,000.00)	\$ -	\$ (5,000.00)			\$ (5,000.00)
126	Traffic Development Services	Traffic Light (Signed 4/23/12)	P0313-00001	\$ 168,294.32		\$ (168,294.32)	\$ -	\$ (168,294.32)			\$ (168,294.32)
127	TWIW Insurance	Commercial Insurance	BR12-00124	\$ 329.00	\$ (329.00)		\$ -	\$ -			\$ -
128	Ventura County Star	Bids-Traffic Light Project	P0312-00223	\$ 291.72	\$ (291.72)		\$ -	\$ -			\$ -
129	TOTAL PROJECT 052: TRAFFIC LIGHT PROJECT TOTAL			\$ 247,227.28	\$ (57,841.00)	\$ (187,106.28)	\$ 2,280.00	\$ (189,386.28)	\$ -	\$ -	\$ (189,386.28)
130	PROJECT 053: MODULAR LOCKER ROOM PROJECT										
131	Bautista Concrete	Cement work for Modular	P0313-00106	\$ 4,650.00	\$ -	\$ (4,650.00)	\$ -	\$ (4,650.00)			\$ (4,650.00)
132	B&R Enterprises	Modular Inspection	P0313-00043	\$ 900.00	\$ -	\$ (900.00)	\$ -	\$ (900.00)			\$ (900.00)
133	BTC Labs - Vertical Five	Inspection Services	B0313-00082	\$ 5,700.00		\$ (5,700.00)	\$ -	\$ (5,700.00)			\$ (5,700.00)
134	Camarillo Bat-R-Up	Benches for Locker Room	P0313-00097	\$ 1,489.64	\$ -	\$ (1,489.64)	\$ -	\$ (1,489.64)			\$ (1,489.64)
135	Dougherty & Dougherty	Architects Locker Room	B0312-00084	\$ 19,085.33	\$ (3,500.00)	\$ (15,585.33)	\$ -	\$ (15,585.33)			\$ (15,585.33)
136	Fence Factory	Furnish and install gate	P0313-00107	\$ 2,893.00	\$ -	\$ (2,893.00)	\$ -	\$ (2,893.00)			\$ (2,893.00)
137	Global Modulars	Locker Room (Signed 6/12/12)	B0313-00061	\$ 101,290.00	\$ -	\$ (101,290.00)	\$ -	\$ (101,290.00)			\$ (101,290.00)
138	Grainger	Supplies for Modular	P0313-00097	\$ 1,335.58		\$ (1,335.58)	\$ -	\$ (1,335.58)			\$ (1,335.58)
139	Jensen Design & Survey		P0312-00258	\$ 2,051.25	\$ (2,051.25)		\$ -	\$ -			\$ -
140	Myers, Widders, Gibson	Legal fees - Locker Room	P0312-00073	\$ 175.00	\$ (175.00)		\$ -	\$ -			\$ -
141	Myers, Widders, Gibson	Legal fees - Locker Room	B0312-00086	\$ 2,275.00	\$ (2,275.00)		\$ -	\$ -			\$ -
142	Nason's Lock & Safety	Locks for Modular	P0313-00115	\$ 737.84		\$ (737.84)	\$ -	\$ (737.84)			\$ (737.84)
143	Scott & Sons Electric	Electrical Work on Modular	B0313-00079	\$ 14,950.00		\$ (14,950.00)	\$ -	\$ (14,950.00)			\$ (14,950.00)
144	Teamworks	Install new phone jacks for mod.	P0313-00116	\$ 575.23		\$ (575.23)	\$ -	\$ (575.23)			\$ (575.23)
145	TOTAL PROJECT 053: MODULAR LOCKER ROOM PROJECT			\$ 158,107.87	\$ (8,001.25)	\$ (150,106.62)	\$ -	\$ (150,106.62)	\$ -	\$ -	\$ (150,106.62)
146	BLEACHERS										
147	Camarillo Bat-R-Up	Bleachers - NOT OPSC PROJ	P0312-00090	\$ 4,262.70	\$ (4,262.70)		\$ -	\$ -			\$ -
148	Camarillo Bat-R-Up	Bleachers - NOT OPSC PROJ	P0312-00195	\$ 4,262.70	\$ (4,262.70)		\$ -	\$ -			\$ -

	A	B	C	D	J	K	L	M	N	O	P
6	Vendor	Project/Description	Purchase Order #	Project Costs	Total Expenditures Prior Years (Revenues inc. only Bond Fund)	2012/2013 Expenditures To Date	Project Balance Remaining	Fund 211 Bond Building Fund	Fund 251 Developer Fees	Fund 355 County School Fund (OPSC) (\$1,976,816 Apportionment)	Total 2012/13
149	Robert Brooke	Bleacher Enc Caps	P0312-00219	\$ 621.18	\$ (621.18)		\$ -	\$ -			\$ -
150	TOTAL BLEACHERS			\$ 9,146.58	\$ (9,146.58)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151	TECHNOLOGY, SECURITY, ELECTRICAL										
152	BTC Labs - Vertical Five	Construction Inspection	B0312-00066	\$ 4,500.00	\$ (80.00)	\$ (740.00)	\$ 3,680.00	\$ (4,420.00)			\$ (4,420.00)
153	Craig C. Hood	Electrical Consulting Services	P0312-00139	\$ 3,375.00	\$ (3,375.00)		\$ -	\$ -			\$ -
154	Craig C. Hood	Consulting Electrical Engineering	P0312-00195	\$ 1,125.00	\$ (1,125.00)		\$ -	\$ -			\$ -
155	Myers, Widders, Gibson	Laptop Cart Project	B0312-00083	\$ 3,738.25	\$ (2,366.25)		\$ 1,372.00	\$ (1,372.00)			\$ (1,372.00)
156	Myers, Widders, Gibson	Legal was in Proj 051 in Error 2/12/12	B8030062	\$ 921.25	\$ 921.25						\$ -
157	MJP Computers	Computer Lab Upgrades-NOT OPSC	P0312-00134	\$ 4,806.69	\$ (4,806.69)		\$ -	\$ -			\$ -
158	MJP Computers	Computer Lab Upgrades-NOT OPSC	P0312-00222		\$ -		\$ -	\$ -			\$ -
159	MJP Computers	Campus Wide Wireless Project	P0313-00011	\$ 17,461.67	\$ -	\$ (17,461.67)	\$ -	\$ (17,461.67)			\$ (17,461.67)
160	Scott & Sons Electric	Electric Gate	P0312-00143	\$ 2,600.00	\$ (2,600.00)		\$ -	\$ -			\$ -
161	Scott & Sons Electric	Laptop Cart Project	P0312-00235	\$ 30,300.00	\$ (30,300.00)		\$ -	\$ -			\$ -
162	Team Works	Phone System-NOT OPSC	P0312-00092	\$ 12,421.27	\$ (12,421.27)		\$ -	\$ -			\$ -
163	TOTAL TECHNOLOGY, SECURITY, ELECTRICAL			\$ 81,249.13	\$ (56,152.96)	\$ (18,201.67)	\$ 5,052.00	\$ (23,253.67)	\$ -	\$ -	\$ (23,253.67)
164	MISCELLANEOUS PROJECTS										
165	AE Group Mechanic	Air Conditioning System	B0312-00085	\$ 23,300.00	\$ (14,965.00)	\$ (4,655.00)	\$ 3,680.00	\$ (8,335.00)			\$ (8,335.00)
166	Perimeter Security	Electric Gate	P0312-00126	\$ 7,639.50	\$ (7,639.50)		\$ -	\$ -			\$ -
167	Pro Air Engineering	Heater for Classroom - NOT OPSC	P0312-00126	\$ 4,950.00	\$ (4,950.00)		\$ -	\$ -			\$ -
168	United Volleyball Supply	Volleyball Equipment	P0312-00063	\$ 5,220.10	\$ (5,220.10)		\$ -	\$ -			\$ -
169	Tuff Shed Inc	Shed for Lawnmower	BR12-00124	\$ 9,134.50	\$ (9,134.50)		\$ -	\$ -			\$ -
170	TOTAL MISCELLANEOUS PROJECTS			\$ 50,244.10	\$ (41,909.10)	\$ (4,655.00)	\$ 3,680.00	\$ (8,335.00)	\$ -	\$ -	\$ (8,335.00)
171	TOTAL EXPENDITURES			\$ 6,761,812.31	\$ (6,358,220.21)	\$ (392,580.10)	\$ 11,012.00	\$ (382,538.93)	\$ (21,053.17)	\$ -	\$ (403,592.10)
172	Available Balance Remaining				\$ 1,019,686.05			\$ 0.58	\$ 28,342.17	\$ 1.78	\$ 28,344.53
173	Per Expenditure Detail Report as of 6/12/13 (Exp/Enc)				\$ 6,358,220.21	\$ 996,338.74	\$ 14,764.49	\$ 983,691.87	\$ 23,658.87	\$ -	\$ 1,007,350.74
174	Capital Facilities Admin Fee (Transfer to General Fund)					\$ (405.70)			\$ (405.70)		\$ (405.70)
175	School Works Developer Fee Study					\$ (2,200.00)			\$ (2,200.00)		\$ (2,200.00)
176	Myers Widders - Enc Adj						\$ (3,752.49)				\$ -
177	Developer Fee Repayment					\$ (601,152.94)		\$ (601,152.94)			\$ (601,152.94)
178	Difference				\$ -	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ -
179	Adjustments:										\$ -
183											\$ -
184											\$ -
185								\$ -			\$ -
186											\$ -
187	Adjusted Available Balance						\$ -	\$ 0.58	\$ 28,342.17	\$ 1.78	\$ 28,344.53
188							\$ -				
189											

MESA UNION SCHOOL DISTRICT



2013-2014

BUDGET REPORTS

Certification
of
Budget Adoption

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: Mesa Union School District

Place: Mesa Union School District

Date: June 13, 2013

Date: June 18, 2013

Time: _____

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: Cynthia Hansen

Telephone: 805-383-1972

Title: Chief Business Official

E-mail: chansen@vcoe.org

Criteria and Standards Review Summary

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

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

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

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

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

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

Workers' Compensation Certification

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Cynthia Hansen

Title: Chief Business Official

Telephone: 805-383-1972

E-mail: chansen@vcoe.org

Budget Assumptions
Narrative

Table of Contents

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Fund 010
General Fund

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,196,991.00	0.00	3,196,991.00	3,218,541.00	0.00	3,218,541.00	0.7%
2) Federal Revenue		8100-8299	0.00	287,211.00	287,211.00	0.00	215,719.00	215,719.00	-24.9%
3) Other State Revenue		8300-8599	462,329.00	154,378.00	616,707.00	452,475.00	150,502.00	602,977.00	-2.2%
4) Other Local Revenue		8600-8799	75,842.00	347,915.00	423,757.00	74,946.00	334,486.00	409,432.00	-3.4%
5) TOTAL REVENUES			3,735,162.00	789,504.00	4,524,666.00	3,745,962.00	700,707.00	4,446,669.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,912,438.00	229,246.00	2,141,684.00	1,945,514.00	179,834.00	2,125,348.00	-0.8%
2) Classified Salaries		2000-2999	339,954.00	223,548.00	563,502.00	413,198.00	156,239.00	569,437.00	1.1%
3) Employee Benefits		3000-3999	663,565.00	145,318.00	808,883.00	659,109.00	102,312.00	761,421.00	-5.9%
4) Books and Supplies		4000-4999	130,261.00	112,836.00	243,097.00	132,360.00	113,458.00	245,818.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	480,478.00	301,204.00	781,682.00	486,655.00	297,478.00	784,133.00	0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	688,050.00	134,660.00	822,710.00	0.00	135,986.00	135,986.00	-83.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(59,972.00)	52,109.00	(7,863.00)	(21,316.00)	21,316.00	0.00	-100.0%
9) TOTAL EXPENDITURES			4,154,774.00	1,198,921.00	5,353,695.00	3,615,520.00	1,006,623.00	4,622,143.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(419,612.00)	(409,417.00)	(829,029.00)	130,442.00	(305,916.00)	(175,474.00)	-78.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	601,153.00	0.00	601,153.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(191,444.00)	191,444.00	0.00	(194,956.00)	194,956.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			409,709.00	191,444.00	601,153.00	(194,956.00)	194,956.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,903.00)	(217,973.00)	(227,876.00)	(64,514.00)	(110,960.00)	(175,474.00)	-23.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	951,955.00	392,644.00	1,344,599.00	942,052.00	174,671.00	1,116,723.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			951,955.00	392,644.00	1,344,599.00	942,052.00	174,671.00	1,116,723.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			951,955.00	392,644.00	1,344,599.00	942,052.00	174,671.00	1,116,723.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			942,052.00	174,671.00	1,116,723.00	877,538.00	63,711.00	941,249.00	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	174,671.00	174,671.00	0.00	63,711.00	63,711.00	-63.5%
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			169,366.00	0.00	169,366.00	117,087.00	0.00	117,087.00	-30.9%
R0060 Mandated Costs	0000	9780				44,222.00		44,222.00	
R0635 GVCS	0000	9780				1,696.00		1,696.00	
R0100 Tier III Cat.Flex	0000	9780				38,407.00		38,407.00	
R1100 Lottery	1100	9780				30,779.00		30,779.00	
R1400 EPA	1400	9780				1,983.00		1,983.00	
R0060 Mandated Costs	0000	9780	39,330.00		39,330.00				
R0100 Tier III Cat. Flex	0000	9780	91,542.00		91,542.00				
R1100 Lottery	1100	9780	38,494.00		38,494.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	267,685.00	0.00	267,685.00	231,108.00	0.00	231,108.00	-13.7%
Unassigned/Unappropriated Amount		9790	504,001.00	0.00	504,001.00	528,343.00	0.00	528,343.00	4.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,643,868.00	0.00	1,643,868.00	1,665,227.00	0.00	1,665,227.00	1.3%
Education Protection Account State Aid - Current Year		8012	639,468.00	0.00	639,468.00	639,468.00	0.00	639,468.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	18,079.00	0.00	18,079.00	18,079.00	0.00	18,079.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,929,623.00	0.00	1,929,623.00	1,929,623.00	0.00	1,929,623.00	0.0%
Unsecured Roll Taxes		8042	70,074.00	0.00	70,074.00	70,074.00	0.00	70,074.00	0.0%
Prior Years' Taxes		8043	7,817.00	0.00	7,817.00	7,817.00	0.00	7,817.00	0.0%
Supplemental Taxes		8044	25,124.00	0.00	25,124.00	25,124.00	0.00	25,124.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(120,466.00)	0.00	(120,466.00)	(120,466.00)	0.00	(120,466.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Subtotal, Revenue Limit Sources			4,213,587.00	0.00	4,213,587.00	4,234,946.00	0.00	4,234,946.00	0.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	4,433.00	0.00	4,433.00	4,624.00	0.00	4,624.00	4.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,021,029.00)	0.00	(1,021,029.00)	(1,021,029.00)	0.00	(1,021,029.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,196,991.00	0.00	3,196,991.00	3,218,541.00	0.00	3,218,541.00	0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	109,622.00	109,622.00	0.00	104,141.00	104,141.00	-5.0%
Special Education Discretionary Grants		8182	0.00	2,393.00	2,393.00	0.00	2,393.00	2,393.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	24,281.00	24,281.00	0.00	21,900.00	21,900.00	-9.8%
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		73,424.00	73,424.00		67,828.00	67,828.00	-7.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		8,593.00	8,593.00		7,934.00	7,934.00	-7.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		16,477.00	16,477.00		11,523.00	11,523.00	-30.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	52,421.00	52,421.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	287,211.00	287,211.00	0.00	215,719.00	215,719.00	-24.9%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		69,253.00	69,253.00		69,253.00	69,253.00	0.0%
Economic Impact Aid	7090-7091	8311		61,313.00	61,313.00		61,313.00	61,313.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	190,638.00	0.00	190,638.00	179,928.00	0.00	179,928.00	-5.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	21,156.00	0.00	21,156.00	29,892.00	0.00	29,892.00	41.3%
Lottery - Unrestricted and Instructional Materials		8560	86,453.00	23,812.00	110,265.00	82,401.00	19,936.00	102,337.00	-7.2%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	164,082.00	0.00	164,082.00	160,254.00	0.00	160,254.00	-2.3%
TOTAL, OTHER STATE REVENUE			462,329.00	154,378.00	616,707.00	452,475.00	150,502.00	602,977.00	-2.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	29,000.00	29,000.00	0.00	29,000.00	29,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	69,946.00	0.00	69,946.00	69,946.00	0.00	69,946.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
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	896.00	33,096.00	33,992.00	0.00	48,360.00	48,360.00	42.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		285,819.00	285,819.00		257,126.00	257,126.00	-10.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,842.00	347,915.00	423,757.00	74,946.00	334,486.00	409,432.00	-3.4%
TOTAL, REVENUES			3,735,162.00	789,504.00	4,524,666.00	3,745,962.00	700,707.00	4,446,669.00	-1.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,730,353.00	206,755.00	1,937,108.00	1,740,333.00	154,260.00	1,894,593.00	-2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	177,210.00	22,491.00	199,701.00	202,806.00	25,574.00	228,380.00	14.4%
Other Certificated Salaries		1900	4,875.00	0.00	4,875.00	2,375.00	0.00	2,375.00	-51.3%
TOTAL, CERTIFICATED SALARIES			1,912,438.00	229,246.00	2,141,684.00	1,945,514.00	179,834.00	2,125,348.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	29,765.00	89,925.00	119,690.00	68,203.00	51,692.00	119,895.00	0.2%
Classified Support Salaries		2200	152,958.00	123,698.00	276,656.00	193,288.00	94,695.00	287,983.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,062.00	4,521.00	138,583.00	127,723.00	4,377.00	132,100.00	-4.7%
Other Classified Salaries		2900	23,169.00	5,404.00	28,573.00	23,984.00	5,475.00	29,459.00	3.1%
TOTAL, CLASSIFIED SALARIES			339,954.00	223,548.00	563,502.00	413,198.00	156,239.00	569,437.00	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	158,006.00	18,915.00	176,921.00	160,683.00	14,838.00	175,521.00	-0.8%
PERS		3201-3202	37,847.00	23,097.00	60,944.00	40,907.00	15,083.00	55,990.00	-8.1%
OASDI/Medicare/Alternative		3301-3302	52,090.00	19,947.00	72,037.00	56,122.00	14,499.00	70,621.00	-2.0%
Health and Welfare Benefits		3401-3402	303,754.00	63,108.00	366,862.00	327,144.00	45,938.00	373,082.00	1.7%
Unemployment Insurance		3501-3502	24,051.00	4,865.00	28,916.00	1,129.00	164.00	1,293.00	-95.5%
Workers' Compensation		3601-3602	67,747.00	13,477.00	81,224.00	70,285.00	10,005.00	80,290.00	-1.1%
OPEB, Allocated		3701-3702	750.00	0.00	750.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,524.00	1,909.00	4,433.00	2,839.00	1,785.00	4,624.00	4.3%
Other Employee Benefits		3901-3902	16,796.00	0.00	16,796.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			663,565.00	145,318.00	808,883.00	659,109.00	102,312.00	761,421.00	-5.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	11,673.00	11,673.00	0.00	11,647.00	11,647.00	-0.2%
Books and Other Reference Materials		4200	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)	
Materials and Supplies		4300	102,770.00	98,763.00	201,533.00	107,360.00	99,411.00	206,771.00	2.6%
Noncapitalized Equipment		4400	27,491.00	2,400.00	29,891.00	25,000.00	2,400.00	27,400.00	-8.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,261.00	112,836.00	243,097.00	132,360.00	113,458.00	245,818.00	1.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	121,123.00	121,123.00	0.00	120,305.00	120,305.00	-0.7%
Travel and Conferences		5200	14,569.00	3,261.00	17,830.00	15,295.00	3,287.00	18,582.00	4.2%
Dues and Memberships		5300	8,160.00	0.00	8,160.00	8,160.00	0.00	8,160.00	0.0%
Insurance		5400 - 5450	22,731.00	4,001.00	26,732.00	23,561.00	2,725.00	26,286.00	-1.7%
Operations and Housekeeping Services		5500	89,035.00	0.00	89,035.00	91,005.00	0.00	91,005.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,562.00	49,096.00	106,658.00	59,962.00	50,806.00	110,768.00	3.9%
Transfers of Direct Costs		5710	6,601.00	(6,601.00)	0.00	6,601.00	(6,601.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(406.00)	0.00	(406.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	266,526.00	121,340.00	387,866.00	266,026.00	120,941.00	386,967.00	-0.2%
Communications		5900	15,700.00	8,984.00	24,684.00	16,045.00	6,015.00	22,060.00	-10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			480,478.00	301,204.00	781,682.00	486,655.00	297,478.00	784,133.00	0.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	69,678.00	69,678.00	0.00	73,695.00	73,695.00	5.8%
Payments to County Offices		7142	0.00	64,982.00	64,982.00	0.00	62,291.00	62,291.00	-4.1%
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	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%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	28,050.00	0.00	28,050.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	660,000.00	0.00	660,000.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			688,050.00	134,660.00	822,710.00	0.00	135,986.00	135,986.00	-83.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(52,109.00)	52,109.00	0.00	(21,316.00)	21,316.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(7,863.00)	0.00	(7,863.00)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(59,972.00)	52,109.00	(7,863.00)	(21,316.00)	21,316.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,154,774.00	1,198,921.00	5,353,695.00	3,615,520.00	1,006,623.00	4,622,143.00	-13.7%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	601,153.00	0.00	601,153.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			601,153.00	0.00	601,153.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(191,444.00)	191,444.00	0.00	(194,956.00)	194,956.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(191,444.00)	191,444.00	0.00	(194,956.00)	194,956.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			409,709.00	191,444.00	601,153.00	(194,956.00)	194,956.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,196,991.00	0.00	3,196,991.00	3,218,541.00	0.00	3,218,541.00	0.6%
2) Federal Revenue		8100-8299	0.00	287,211.00	287,211.00	0.00	215,719.00	215,719.00	-24.9%
3) Other State Revenue		8300-8599	462,329.00	154,378.00	616,707.00	452,475.00	150,502.00	602,977.00	-2.2%
4) Other Local Revenue		8600-8799	75,842.00	347,915.00	423,757.00	74,946.00	334,486.00	409,432.00	-3.4%
5) TOTAL, REVENUES			3,735,162.00	789,504.00	4,524,666.00	3,745,962.00	700,707.00	4,446,669.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,386,244.00	545,521.00	2,931,765.00	2,440,140.00	410,609.00	2,850,749.00	-2.8%
2) Instruction - Related Services	2000-2999		352,841.00	120,614.00	473,455.00	362,570.00	83,465.00	446,035.00	-5.8%
3) Pupil Services	3000-3999		15,480.00	253,222.00	268,702.00	27,872.00	264,144.00	292,016.00	8.7%
4) Ancillary Services	4000-4999		1,708.00	0.00	1,708.00	1,692.00	0.00	1,692.00	-0.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		385,293.00	52,109.00	437,402.00	453,308.00	21,316.00	474,624.00	8.5%
8) Plant Services	8000-8999		323,722.00	92,795.00	416,517.00	329,938.00	91,103.00	421,041.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	689,486.00	134,660.00	824,146.00	0.00	135,986.00	135,986.00	-83.5%
10) TOTAL, EXPENDITURES			4,154,774.00	1,198,921.00	5,353,695.00	3,615,520.00	1,006,623.00	4,622,143.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(419,612.00)	(409,417.00)	(829,029.00)	130,442.00	(305,916.00)	(175,474.00)	-78.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	601,153.00	0.00	601,153.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(191,444.00)	191,444.00	0.00	(194,956.00)	194,956.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			409,709.00	191,444.00	601,153.00	(194,956.00)	194,956.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,903.00)	(217,973.00)	(227,876.00)	(64,514.00)	(110,960.00)	(175,474.00)	-23.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	951,955.00	392,644.00	1,344,599.00	942,052.00	174,671.00	1,116,723.00	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			951,955.00	392,644.00	1,344,599.00	942,052.00	174,671.00	1,116,723.00	-16.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			951,955.00	392,644.00	1,344,599.00	942,052.00	174,671.00	1,116,723.00	-16.9%
2) Ending Balance, June 30 (E + F1e)			942,052.00	174,671.00	1,116,723.00	877,538.00	63,711.00	941,249.00	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	174,671.00	174,671.00	0.00	63,711.00	63,711.00	-63.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	169,366.00	0.00	169,366.00	117,087.00	0.00	117,087.00	-30.9%
R0060 Mandated Costs	0000	9780				44,222.00		44,222.00	
R0635 GVCS	0000	9780				1,696.00		1,696.00	
R0100 Tier III Cat.Flex	0000	9780				38,407.00		38,407.00	
R1100 Lottery	1100	9780				30,779.00		30,779.00	
R1400 EPA	1400	9780				1,983.00		1,983.00	
R0060 Mandated Costs	0000	9780	39,330.00		39,330.00				
R0100 Tier III Cat. Flex	0000	9780	91,542.00		91,542.00				
R1100 Lottery	1100	9780	38,494.00		38,494.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	267,685.00	0.00	267,685.00	231,108.00	0.00	231,108.00	-13.7%
Unassigned/Unappropriated Amount		9790	504,001.00	0.00	504,001.00	528,343.00	0.00	528,343.00	4.8%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	28,608.00	28,608.00
6500	Special Education	114,790.00	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	28,796.00	30,901.00
9010	Other Restricted Local	2,477.00	4,202.00
Total, Restricted Balance		174,671.00	63,711.00

Fund 130
Cafeteria Fund

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,633.00	96,633.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	0.0%
4) Other Local Revenue		8600-8799	59,300.00	59,300.00	0.0%
5) TOTAL, REVENUES			163,933.00	163,933.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,635.00	66,349.00	4.3%
3) Employee Benefits		3000-3999	26,593.00	26,770.00	0.7%
4) Books and Supplies		4000-4999	83,500.00	83,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,575.00	2,575.00	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	7,863.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			184,166.00	179,194.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,233.00)	(15,261.00)	-24.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,233.00)	(15,261.00)	-24.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,027.00	25,794.00	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,027.00	25,794.00	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,027.00	25,794.00	-44.0%
2) Ending Balance, June 30 (E + F1e)			25,794.00	10,533.00	-59.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,794.00	10,533.00	-59.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	96,633.00	96,633.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			96,633.00	96,633.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	8,000.00	8,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,000.00	8,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	59,200.00	59,200.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,300.00	59,300.00	0.0%
TOTAL, REVENUES			163,933.00	163,933.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	47,053.00	48,840.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,582.00	17,509.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,635.00	66,349.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,232.00	7,214.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	4,653.00	4,860.00	4.4%
Health and Welfare Benefits		3401-3402	12,145.00	12,690.00	4.5%
Unemployment Insurance		3501-3502	669.00	31.00	-95.4%
Workers' Compensation		3601-3602	1,894.00	1,975.00	4.3%
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			26,593.00	26,770.00	0.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,500.00	6,500.00	0.0%
Noncapitalized Equipment		4400	3,500.00	3,500.00	0.0%
Food		4700	73,500.00	73,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,500.00	83,500.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,200.00	2,200.00	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	175.00	175.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,575.00	2,575.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,863.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,863.00	0.00	-100.0%
TOTAL, EXPENDITURES			184,166.00	179,194.00	-2.7%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	96,633.00	96,633.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	0.0%
4) Other Local Revenue		8600-8799	59,300.00	59,300.00	0.0%
5) TOTAL, REVENUES			163,933.00	163,933.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		176,303.00	179,194.00	1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,863.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			184,166.00	179,194.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,233.00)	(15,261.00)	-24.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,233.00)	(15,261.00)	-24.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,027.00	25,794.00	-44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,027.00	25,794.00	-44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,027.00	25,794.00	-44.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	25,794.00	10,533.00
Total, Restricted Balance		25,794.00	10,533.00

Fund 140
Deferred Maintenance
Fund

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550.00	550.00	0.0%
5) TOTAL, REVENUES			550.00	550.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,726.00	35,000.00	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,726.00	35,000.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,176.00)	(34,450.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,176.00)	(34,450.00)	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	224,309.00	190,133.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,309.00	190,133.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,309.00	190,133.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			190,133.00	155,683.00	-18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	190,133.00	155,683.00	-18.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	550.00	550.00	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			550.00	550.00	0.0%
TOTAL, REVENUES			550.00	550.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,726.00	35,000.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,726.00	35,000.00	0.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,726.00	35,000.00	0.8%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550.00	550.00	0.0%
5) TOTAL, REVENUES			550.00	550.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		34,726.00	35,000.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,726.00	35,000.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,176.00)	(34,450.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,176.00)	(34,450.00)	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	224,309.00	190,133.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,309.00	190,133.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,309.00	190,133.00	-15.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	190,133.00	155,683.00	-18.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 150
Pupil Transportation
Equipment Replacement
Fund

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	19,626.00	19,726.00	0.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			19,626.00	19,726.00	0.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			19,626.00	19,726.00	0.5%
2) Ending Balance, June 30 (E + F1e)					
			19,726.00	19,826.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	19,726.00	19,826.00	0.5%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.0%
TOTAL, REVENUES			100.00	100.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.00	100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,626.00	19,726.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,626.00	19,726.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,626.00	19,726.00	0.5%
2) Ending Balance, June 30 (E + F1e)			19,726.00	19,826.00	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	19,726.00	19,826.00	0.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 171 & 173
Special Reserve
Other Than Capital Outlay
Projects

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	60.00	0.0%
5) TOTAL, REVENUES			60.00	60.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60.00	60.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60.00	60.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,462.00	10,522.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,462.00	10,522.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,462.00	10,522.00	0.6%
2) Ending Balance, June 30 (E + F1e)			10,522.00	10,582.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,522.00	10,582.00	0.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60.00	60.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60.00	60.00	0.0%
TOTAL, REVENUES			60.00	60.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	60.00	0.0%
5) TOTAL, REVENUES			60.00	60.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60.00	60.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60.00	60.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,462.00	10,522.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,462.00	10,522.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,462.00	10,522.00	0.6%
2) Ending Balance, June 30 (E + F1e)			10,522.00	10,582.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	10,522.00	10,582.00	0.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 210
Building Fund

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,324.00	0.00	-100.0%
5) TOTAL, REVENUES			2,324.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,311.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,624.00	0.00	-100.0%
6) Capital Outlay		6000-6999	377,604.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			382,539.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(380,215.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	601,153.00	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			(601,153.00)	0.00	-100.0%

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(981,368.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	981,368.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			981,368.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			981,368.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,324.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,324.00	0.00	-100.0%
TOTAL, REVENUES			2,324.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,311.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,311.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	252.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,372.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,624.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	18,812.00	0.00	-100.0%
Land Improvements		6170	190,149.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	168,643.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			377,604.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			382,539.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	601,153.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			601,153.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(601,153.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,324.00	0.00	-100.0%
5) TOTAL, REVENUES			2,324.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		382,539.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			382,539.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(380,215.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	601,153.00	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			(601,153.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(981,368.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	981,368.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			981,368.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			981,368.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 250
Capital Facilities Fund

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,683.00	160.00	-98.8%
5) TOTAL, REVENUES			13,683.00	160.00	-98.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,606.00	0.00	-100.0%
6) Capital Outlay		6000-6999	21,053.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,659.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,976.00)	160.00	-101.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,976.00)	160.00	-101.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,318.00	28,342.00	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,318.00	28,342.00	-26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,318.00	28,342.00	-26.0%
2) Ending Balance, June 30 (E + F1e)			28,342.00	28,502.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,342.00	28,502.00	0.6%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			0.00		

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	160.00	160.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	13,523.00	0.00	-100.0%
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			13,683.00	160.00	-98.8%
TOTAL, REVENUES			13,683.00	160.00	-98.8%

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

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	406.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,606.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	21,053.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,053.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,659.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,683.00	160.00	-98.8%
5) TOTAL, REVENUES			13,683.00	160.00	-98.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,606.00	0.00	-100.0%
8) Plant Services	8000-8999		21,053.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,659.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,976.00)	160.00	-101.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,976.00)	160.00	-101.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,318.00	28,342.00	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,318.00	28,342.00	-26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,318.00	28,342.00	-26.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,342.00	28,502.00	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 400
Special Reserve Fund
For
Capital Outlay Projects

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.00	245.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.00	245.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.00	245.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	245.00	245.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.00	245.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.00	245.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.00	245.00	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			245.00	245.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	245.00	245.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fund 510
Bond Interest and
Redemption Fund

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,310.00	2,885.00	24.9%
4) Other Local Revenue		8600-8799	488,999.00	490,266.00	0.3%
5) TOTAL, REVENUES			491,309.00	493,151.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	504,170.00	506,838.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			504,170.00	506,838.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,861.00)	(13,687.00)	6.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,861.00)	(13,687.00)	6.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	453,100.00	440,239.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			453,100.00	440,239.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			453,100.00	440,239.00	-2.8%
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	440,239.00	426,552.00	-3.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,310.00	2,885.00	24.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,310.00	2,885.00	24.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	466,997.00	478,723.00	2.5%
Unsecured Roll		8612	10,907.00	10,443.00	-4.3%
Prior Years' Taxes		8613	157.00	0.00	-100.0%
Supplemental Taxes		8614	9,838.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	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			488,999.00	490,266.00	0.3%
TOTAL, REVENUES			491,309.00	493,151.00	0.4%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	130,000.00	140,000.00	7.7%
Bond Interest and Other Service Charges		7434	374,170.00	366,838.00	-2.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			504,170.00	506,838.00	0.5%
TOTAL EXPENDITURES			504,170.00	506,838.00	0.5%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,310.00	2,885.00	24.9%
4) Other Local Revenue		8600-8799	488,999.00	490,266.00	0.3%
5) TOTAL, REVENUES			491,309.00	493,151.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	504,170.00	506,838.00	0.5%
10) TOTAL, EXPENDITURES			504,170.00	506,838.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,861.00)	(13,687.00)	6.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,861.00)	(13,687.00)	6.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	453,100.00	440,239.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			453,100.00	440,239.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			453,100.00	440,239.00	-2.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	440,239.00	426,552.00	-3.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Average Daily Attendance

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			636.24	633.00	633.00	636.24
a. Kindergarten	73.56	74.00				
b. Grades One through Three	214.63	215.00				
c. Grades Four through Six	214.13	214.00				
d. Grades Seven and Eight	133.92	134.00				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	636.24	637.00	636.24	633.00	633.00	636.24
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	1.00	1.00				
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	1.00	1.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	637.24	638.00	636.24	633.00	633.00	636.24
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	637.24	638.00	636.24	633.00	633.00	636.24
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

Lottery Report

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	43,466.00		20,772.00	64,238.00
2. State Lottery Revenue	8560	86,453.00		23,812.00	110,265.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		129,919.00	0.00	44,584.00	174,503.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	7,525.00		15,976.00	23,501.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	83,900.00			83,900.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		91,425.00	0.00	15,976.00	107,401.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	38,494.00	0.00	28,608.00	67,102.00
D. COMMENTS:					

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

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

Multiyear Projection

GENERAL FUND
Unrestricted And Restricted
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Mesa 2013/14 Adopted Budget

Description	Account Codes	Base Year 2013/14	Proj. 1 2014/15	Proj. 2 2015/16	Proj. 3 2016/17	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	3,218,541	3,270,593	3,343,252	3,416,462	0	0
2) Federal Revenues	8100-8299	215,719	215,719	215,719	215,719	0	0
3) Other State Revenues	8300-8599	602,977	423,087	402,568	402,568	0	0
4) Other Local Revenues	8600-8799	409,432	408,519	407,707	407,707	0	0
5) TOTAL REVENUES		4,446,669	4,317,918	4,369,246	4,442,456	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	2,125,348	2,153,531	2,175,905	2,201,440	0	0
2) Classified Salaries	2000-2999	569,437	555,357	556,895	518,325	0	0
3) Employee Benefits	3000-3999	761,421	768,131	788,399	801,598	0	0
4) Books and Supplies	4000-4999	245,818	204,665	207,573	211,149	0	0
5) Services, Other Operatin Expense	5000-5999	784,133	792,208	804,120	818,216	0	0
6) Capital Outlay	6000-6999	0	0	0	0	0	0
7) Other Outgo	7100-7299	135,986	136,249	136,754	137,481	0	0
8) Direct Support/Indirect Cost	7300-7399	0	0	0	0	0	0
9) TOTAL EXPENDITURES		4,622,143	4,610,141	4,669,646	4,688,209	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(175,474)	(292,223)	(300,400)	(245,753)	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0	0	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	0	0	0	0	0	0
4) TOTAL, OTHER SOURCES/USES		0	0	0	0	0	0

GENERAL FUND
Unrestricted And Restricted
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Mesa 2013/14 Adopted Budget

Description	Account Codes	Base Year 2013/14	Proj. 1 2014/15	Proj. 2 2015/16	Proj. 3 2016/17	Proj. 4	Proj. 5
E. NET INCREASE (DECREASE) IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(175,474)	(292,223)	(300,400)	(245,753)	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		1,116,723	941,249	649,026	348,626	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		1,116,723	941,249	649,026	348,626	0	0
2) Ending Balance (E + F1b)		941,249	649,026	348,626	102,873	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	1,000	1,000	1,000	1,000	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	63,711	66,001	68,106	70,211	0	0
b) Designated Amounts							
For Economic Uncertainties	9770	231,107	230,507	233,482	31,662	0	0
Other Designated	9780	117,087	117,087	46,038	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	528,344	234,431	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

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)	573.36	581.48	N/A	Met
Second Prior Year (2011-12)	619.00	614.76	0.7%	Met
First Prior Year (2012-13)	643.00	637.24	0.9%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	636.24			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)		598	606	N/A	Met
Second Prior Year (2011-12)		652	631	3.2%	Not Met
First Prior Year (2012-13)		673	665	1.2%	Met
Budget Year (2013-14)		663			

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		Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited	Actuals		
	(Form A, Lines 3, 6, and 25)			
Third Prior Year (2010-11)	581		606	95.9%
Second Prior Year (2011-12)	614		631	97.3%
First Prior Year (2012-13)	636		665	95.6%
Historical Average Ratio:				96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				96.8%

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		Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	Budget	Actuals			
	(Form A, Lines 3, 6, and 25)				
	(Form MYP, Line F2)				
Budget Year (2013-14)	633		663	95.5%	Met
1st Subsequent Year (2014-15)	635		665	95.5%	Met
2nd Subsequent Year (2015-16)	633		663	95.5%	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)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,397.16	6,498.16	6,616.16	6,763.16
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	4,972.38	5,050.89	5,142.61	5,256.87
d. Prior Year Funded BRL per ADA		4,972.38	5,050.89	5,142.61
e. Difference (Step 1c minus Step 1d)		78.51	91.72	114.26
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.58%	1.82%	2.22%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	637.24	636.24	635.00	635.00
b. Prior Year Revenue Limit (Funded) ADA		637.24	636.24	635.00
c. Difference (Step 2a minus Step 2b)		(1.00)	(1.24)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.16%	-0.19%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		1.42%	1.63%	2.22%
Revenue Limit Standard (Step 3, plus/minus 1%):		.42% to 2.42%	.63% to 2.63%	1.22% to 3.22%

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)	1,930,251.00	1,930,251.00	1,930,251.00	1,930,251.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	4,213,587.00	4,234,946.00	4,287,171.00	4,359,830.00
District's Projected Change in Revenue Limit:		0.51%	1.23%	1.69%
Revenue Limit Standard:		.42% to 2.42%	.63% to 2.63%	1.22% to 3.22%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

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

First Prior Year (2012-13)	781,682.00		
Budget Year (2013-14)	784,133.00	0.31%	No
1st Subsequent Year (2014-15)	792,208.00	1.03%	No
2nd Subsequent Year (2015-16)	804,120.00	1.50%	No

Explanation:
(required if Yes)

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)	1,327,675.00		
Budget Year (2013-14)	1,226,128.00	-7.50%	Met
1st Subsequent Year (2014-15)	1,047,325.00	-14.72%	Not Met
2nd Subsequent Year (2015-16)	1,025,994.00	-2.04%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2012-13)	1,024,779.00		
Budget Year (2013-14)	1,029,951.00	0.50%	Met
1st Subsequent Year (2014-15)	996,873.00	-3.21%	Met
2nd Subsequent Year (2015-16)	1,011,693.00	1.49%	Met

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

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

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

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

Prior year carryover from 2012/13 removed and a reduction of 5.92% for federal sequestration included.

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

CSR removed beginning 14/15 and Deferred Maintenance removed beginning 15/16.

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)	4,622,143.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	4,622,143.00	46,221.43	93,909.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	218,236.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	622,538.98		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		185,654.00	267,685.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		589,454.46	504,001.00
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)	840,774.98	775,108.46	771,686.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,455,897.48	4,641,353.23	5,353,695.00
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)	5,455,897.48	4,641,353.23	5,353,695.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	15.4%	16.7%	14.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.1%	5.6%	4.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	(264,638.54)	4,367,209.38	6.1%	Not Met
Second Prior Year (2011-12)	(115,292.20)	3,528,212.26	3.3%	Met
First Prior Year (2012-13)	(9,903.00)	4,154,774.00	0.2%	Met
Budget Year (2013-14) (Information only)	(64,514.00)	3,615,520.00		

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	1,236,551.00	1,331,886.45	N/A	Met
Second Prior Year (2011-12)	1,042,254.00	1,067,247.91	N/A	Met
First Prior Year (2012-13)	860,806.00	951,955.00	N/A	Met
Budget Year (2013-14) (Information only)	942,052.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	633	635	633
District's Reserve Standard Percentage Level:	4%	4%	4%

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)	4,622,143.00	4,610,141.00	4,669,646.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,622,143.00	4,610,141.00	4,669,646.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	184,885.72	184,405.64	186,785.84
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	184,885.72	184,405.64	186,785.84

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	231,108.00	230,507.00	233,482.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	528,343.00	234,431.00	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		
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)	759,451.00	464,938.00	233,482.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.43%	10.09%	5.00%
District's Reserve Standard (Section 10B, Line 7):	184,885.72	184,405.64	186,785.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(191,444.00)			
Budget Year (2013-14)	(194,956.00)	3,512.00	1.8%	Met
1st Subsequent Year (2014-15)	(314,185.00)	119,229.00	61.2%	Not Met
2nd Subsequent Year (2015-16)	(321,992.00)	7,807.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget?

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

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

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

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

Explanation:
(required if NOT met) Increase in contributions due to depletion of Special Education reserve balance beginning 14/15.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16	Bond Int. and Red. Fund	510-511/7433/7434	7,490,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

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

Type of Commitment (continued)	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	688,050	0	0	0
General Obligation Bonds	501,638	506,835	516,638	535,050
Supp Early Retirement Program	16,796	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	1,206,484	506,835	516,638	535,050
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	77,250.00
b. OPEB unfunded actuarial accrued liability (UAAL)	77,250.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	

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	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	0	0	0

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

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

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

No

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

--

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

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

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

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	27.9	26.9	26.9	26.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

12/13 and 13/14 not settled

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

20,865

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
248,718	261,154	274,212
Soft Cap 50% incr \$10,152	Soft Cap 50% incr \$10,660	Soft Cap 50% incr \$11,193
5.0%	5.0%	5.0%

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		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
20,865	31,297	31,297
5.0% 170	1.5 5.0%	1.5 5.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	14.3	14.3	13.3	13.3

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

12/13 and 13/14 not settled

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:

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

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

No

No

No

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

6,922

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
104,056	98,599	103,529
Soft Cap 50% incr \$10,152	Soft Cap 50% incr 10,660	Soft Cap 50% incr \$11,193
5.0%	5.0%	5.0%

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:

--	--	--

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	No	No
750	0	0
0.1%	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)
No	No	
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

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:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,542

4. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	20,304	21,319	22,385
Percent of H&W cost paid by employer	Soft Cap 50% incr \$10,152	Soft Cap 50% incr \$10,660	Soft Cap 50% incr \$11,193
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	No
Cost of step and column adjustments	2,902	3,476	0
Percent change in step & column over prior year	1.1%	1.4%	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)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	3,420	3,420	3,420
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

GENERAL FUND
Unrestricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Mesa 2013/14 Adopted Budget

Description	Account Codes	Base Year 2013/14	Proj. 1 2014/15	Proj. 2 2015/16	Proj. 3 2016/17	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	3,218,541	3,270,593	3,343,252	3,416,462	0	0
2) Federal Revenues	8100-8299	0	0	0	0	0	0
3) Other State Revenues	8300-8599	452,475	272,340	252,066	252,066	0	0
4) Other Local Revenues	8600-8799	74,946	74,946	74,946	74,946	0	0
5) TOTAL REVENUES		3,745,962	3,617,879	3,670,264	3,743,474	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,945,514	1,973,402	1,995,207	2,019,927	0	0
2) Classified Salaries	2000-2999	413,198	397,744	397,744	357,459	0	0
3) Employee Benefits	3000-3999	659,109	665,098	684,493	696,673	0	0
4) Books and Supplies	4000-4999	132,360	90,161	92,027	94,377	0	0
5) Services, Other Operatin Expense	5000-5999	486,655	493,239	502,899	514,046	0	0
6) Capital Outlay	6000-6999	0	0	0	0	0	0
7) Other Outgo	7100-7299	0	0	0	0	0	0
8) Direct Support/Indirect Cost	7300-7399	(21,316)	(21,437)	(21,593)	(21,784)	0	0
9) TOTAL EXPENDITURES		3,615,520	3,598,207	3,650,777	3,660,698	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		130,442	19,672	19,487	82,776	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0	0	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	(194,956)	(314,185)	(321,992)	(330,634)	0	0
4) TOTAL, OTHER SOURCES/USES		(194,956)	(314,185)	(321,992)	(330,634)	0	0

GENERAL FUND
Unrestricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Mesa 2013/14 Adopted Budget

Description	Account Codes	Base Year 2013/14	Proj. 1 2014/15	Proj. 2 2015/16	Proj. 3 2016/17	Proj. 4	Proj. 5
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(64,514)	(294,513)	(302,505)	(247,858)	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		942,052	877,538	583,025	280,520	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		942,052	877,538	583,025	280,520	0	0
2) Ending Balance (E + F1b)		877,538	583,025	280,520	32,662	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	1,000	1,000	1,000	1,000	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	0	0	0	0	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	231,107	230,507	233,482	31,662	0	0
Other Designated	9780	117,087	117,087	46,038	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	528,344	234,431	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

GENERAL FUND
Restricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Mesa 2013/14 Adopted Budget

Description	Account Codes	Base Year 2013/14	Proj. 1 2014/15	Proj. 2 2015/16	Proj. 3 2016/17	Proj. 4	Proj. 5
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0	0	0	0	0	0
2) Federal Revenues	8100-8299	215,719	215,719	215,719	215,719	0	0
3) Other State Revenues	8300-8599	150,502	150,747	150,502	150,502	0	0
4) Other Local Revenues	8600-8799	334,486	333,573	332,761	332,761	0	0
5) TOTAL REVENUES		700,707	700,039	698,982	698,982	0	0
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	179,834	180,129	180,698	181,513	0	0
2) Classified Salaries	2000-2999	156,239	157,613	159,151	160,866	0	0
3) Employee Benefits	3000-3999	102,312	103,033	103,906	104,925	0	0
4) Books and Supplies	4000-4999	113,458	114,504	115,546	116,772	0	0
5) Services, Other Operatin Expense	5000-5999	297,478	298,969	301,221	304,170	0	0
6) Capital Outlay	6000-6999	0	0	0	0	0	0
7) Other Outgo	7100-7299	135,986	136,249	136,754	137,481	0	0
8) Direct Support/Indirect Cost	7300-7399	21,316	21,437	21,593	21,784	0	0
9) TOTAL EXPENDITURES		1,006,623	1,011,934	1,018,869	1,027,511	0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
		(305,916)	(311,895)	(319,887)	(328,529)	0	0
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0	0	0	0	0	0
b) Transfers Out	7610-7629	0	0	0	0	0	0
2) Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
3) Contributions to Restrict Programs	8980-8999	194,956	314,185	321,992	330,634	0	0
4) TOTAL, OTHER SOURCES/USES		194,956	314,185	321,992	330,634	0	0

GENERAL FUND
Restricted Program Only
REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

Mesa 2013/14 Adopted Budget

Description	Account Codes	Base Year 2013/14	Proj. 1 2014/15	Proj. 2 2015/16	Proj. 3 2016/17	Proj. 4	Proj. 5
E. NET INCREASE (DECREASE)							
IN FUND BALANCE							
What If? Sources		0	0	0	0	0	0
What If? Uses		0	0	0	0	0	0
Total (What If + C + D4)		(110,960)	2,290	2,105	2,105	0	0
F. FUND BALANCE, RESERVES							
1) Beginning Balance		174,671	63,711	66,001	68,106	0	0
a) Adjustments		0	0	0	0	0	0
b) Net Beginning Balance		174,671	63,711	66,001	68,106	0	0
2) Ending Balance (E + F1b)		63,711	66,001	68,106	70,211	0	0
COMPONENTS OF ENDING FUND BALANCE							
a) Reserved Amounts							
Revolving Cash	9711	0	0	0	0	0	0
Stores	9712	0	0	0	0	0	0
Other, Prepay, Etc.	9719	0	0	0	0	0	0
General Reserve	9730	0	0	0	0	0	0
Legally Restricted Balances	9740	63,711	66,001	68,106	70,211	0	0
b) Designated Amounts							
For Economic							
Uncertainties	9770	0	0	0	0	0	0
Other Designated	9780	0	0	0	0	0	0
	97yy	0	0	0	0	0	0
c) FREE Balance	9790	0	0	0	0	0	0
d) (DEFICIT) Balance	9790	0	0	0	0	0	0

Enrollment And ADA

Description	Object Code	Base Year 13/14	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
<u>ENROLLMENT SUMMARY</u>							
REGULAR	Total	663	665	663	663		
SPECIAL	Total	0					
TOTAL	K-12	663	665	663	663		
<u>ENROLLMENT</u>							
Grades K-8		663	665	663	663		
Grades 9-12		0					
Other		0					
Subtotal		663	665	663	663		
Special Ed.		0					
TOTAL		663	665	663	663		
<u>P2 ADA (EARNED)</u>							
Grades K-8		633	635	633	633		
Grades 9-12		0					
Other		0					
Subtotal		633	635	633	633		
Special Ed.		0					
TOTAL		633	635	633	633		
<u>ADA / ENROLLMENT FACTORS</u>							
Grades K-8		0.95475	0.95480	0.95480	0.95480		
Grades 9-12		0.00000					
Other		0.00000					
Special Ed.		0.00000					

Teacher Staffing Ratios

Description	Base Year 13/14	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
<u>REGULAR K-12 TEACHER STAFFING</u>						
Elementary	24.86	25.00	25.00	25.00		
Other FTE +/-	0.05	(0.09)	(0.09)	(0.09)		
TOTAL	24.91	24.91	24.91	24.91		
<u>FTE ROUNDING FACTORS</u>						

Rounding Options

Always Round Down 0
Or, Round Up At .50

<u>Regular Teacher FTE Positions</u>						
Grades K-8	24.86	25.00	25.00	25.00		
Grades 9-12	0.00					
Other	0.00					
TOTAL	24.86	25.00	25.00	25.00		
<u>Regular Teacher Staffing Ratios</u>						
Grades K-8	26.67	26.67	26.67	26.67		
Grades 9-12	0.00					
Other	0.00					

PROJECTION VARIABLES:

Code	Type	Description	Base Yr	13/14	Values	Pctg.	Last Dt
ADL	STD	Lottery ADA	Base:	13/14	633.00		6/12/2013
			1:	14/15	635.00	0.32%	
			2:	15/16	633.00	-0.31%	
			3:	16/17	633.00	0.00%	
ARG	SYS	Yr. to Yr. Change in REG. ADA	Base:	13/14	633.00		6/12/2013
			1:	14/15	635.00	0.32%	
			2:	15/16	633.00	-0.31%	
			3:	16/17	633.00	0.00%	
ARL	SYS	Yr. to Yr. Change in R.L. ADA	Base:	13/14	633.00		6/12/2013
			1:	14/15	635.00	0.32%	
			2:	15/16	633.00	-0.31%	
			3:	16/17	633.00	0.00%	
ASE	SYS	Yr. to Yr. Change in SP.ED.ADA	Base:	13/14	0.00		6/12/2013
			1:	14/15	0.00	0.00%	
			2:	15/16	0.00	0.00%	
			3:	16/17	0.00	0.00%	
CFC	STD	Federal Categorical COLA	Base:	13/14	-5.92%		6/12/2013
			1:	14/15	0.00%	0.00%	
			2:	15/16	0.00%	0.00%	
			3:	16/17	0.00%	0.00%	
CRL	STD	Annual REVENUE LIMIT COLA	Base:	13/14	1.57%		6/12/2013
			1:	14/15	1.80%	1.80%	
			2:	15/16	2.20%	2.20%	
			3:	16/17	2.50%	2.50%	
CSY	STD	Annual STATUTORY COLA	Base:	13/14	1.57%		6/12/2013
			1:	14/15	1.80%	1.80%	
			2:	15/16	2.20%	2.20%	
			3:	16/17	2.50%	2.50%	
ENR	SYS	Yr. to Yr. Change in REG. ENR.	Base:	13/14	663.00		6/12/2013
			1:	14/15	665.00	0.30%	
			2:	15/16	663.00	-0.30%	
			3:	16/17	663.00	0.00%	
ENT	SYS	Yr. to Yr. Change in TOT. ENR.	Base:	13/14	663.00		6/12/2013
			1:	14/15	665.00	0.30%	
			2:	15/16	663.00	-0.30%	
			3:	16/17	663.00	0.00%	
FTT	SYS	Total Regular Teacher FTE	Base:	13/14	24.91		6/12/2013
			1:	14/15	24.91	0.00%	
			2:	15/16	24.91	0.00%	
			3:	16/17	24.91	0.00%	
ICP	STD	Change in Calif. CPI	Base:	13/14	2.20%		6/12/2013
			1:	14/15	2.30%	2.30%	
			2:	15/16	2.50%	2.50%	
			3:	16/17	2.70%	2.70%	

PROJECTION VARIABLES:

Code	Type	Description	Base Yr	13/14	Values	Pctg.	Last Dt
INT	STD	Interest Rate Trend	Base:	13/14	0.80		2/13/2012
			1:	14/15	0.80	0.00%	
			2:	15/16	0.80	0.00%	
			3:	16/17	0.80	0.00%	
LOT	STD	Annual Lottery Dollars per ADA	Base:	13/14	124.00		6/12/2013
			1:	14/15	124.00	0.00%	
			2:	15/16	124.00	0.00%	
			3:	16/17	124.00	0.00%	
U01	USER	Health & Welfare Increase	Base:	13/14	5.00%		6/06/2012
			1:	14/15	5.00%	5.00%	
			2:	15/16	5.00%	5.00%	
			3:	16/17	5.00%	5.00%	

Revenue Limit

	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
P2 REVENUE LIMIT ADA							
Total Regular ADA	633		635	633	633		
Total Special Ed.							
COE CDC/Comm. Scl.							
Other R.L. ADA +/-							
Nec. Small Sch. ADA							
Prior Year Total R.L. ADA	636						
TOTAL REVENUE LIMIT ADA	633		635	633	633		
+/- ADA compatibility							

Revenue Limit

	Base Year 13/14	Rule(s)		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
BENCHMARK DATA								
PriorYr.St.Avg.R.L.per ADA	6,449	+ Prior Year Inflation		6,550	6,668	6,815		
BASE REVENUE LIMIT PER ADA								
Prior Year Base R.L. / ADA	6,397.16			6,507.07	6,625.23	6,772.43		
Inflation Increase	101.00	State Average		118.00	147.00	170.00		
Eq. Aid & Other Misc Adj	8.91			0.16	0.20	0.20		
Current Base R.L. / ADA	6,507.07			6,625.23	6,772.43	6,942.63		
ADA Used for Rev. Limit x	636			x 635	x 635	x 633		
TOTAL BASE REVENUE LIMIT	4,138,497			4,207,021	4,300,493	4,394,685		

Revenue Limit

	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
ADD ONS / ADJUSTMENTS							
Total Base Revenue Limit	4,138,497		4,207,021	4,300,493	4,394,685		
Necessary Small Schools		CRL					
Needy Meals		ENT&CSC					
Core Summer Program		ENT&CRL					
Mandated Summer Program		ENR&CRL					
Less: COE SDC/Comm.Scl.Revs		CRL					
Other +/- (Subj.to Deficit)	1,561	MAN					
ONE TIME:							
Subj. to Deficit Subtotal	4,140,058		4,207,021	4,300,493	4,394,685		
State Deficit Percent	x 22.272000 %		x 22.272000	x 22.272000	x 22.272000		
Minus State Deficit	(922,074)		(936,988)	(957,806)	(978,784)		
Continuation High Schools		NCH					
Unemployment Insurance	557	PRO(1100-2999)	560	565	561		
PERS Reduction	(4,624)	PRO(2100-2999)	(4,451)	(4,451)	(4,000)		
Apprentice Allowance		NCH					
Other +/- (Not Deficited)		NCH					
TOTAL REVENUE LIMIT	3,213,917		3,266,142	3,338,801	3,412,462		

Revenue Limit

	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
TOTAL REVENUE LIMIT	3,213,917		3,266,142	3,338,801	3,412,462		
E.R.A.F. Taxes Rcv'd	1,930,251	NCH	1,930,251	1,930,251	1,930,251		
Suppl. Roll Taxes Rcv'd.		NCH					
All Other R.L. Taxes	(1,021,029)	NCH	(1,021,029)	(1,021,029)	(1,021,029)		
State Basic Aid	76,320	\$120 x ADA + Summer	76,200	76,200	75,960		
Total Basic Aid	(944,709)		(944,829)	(944,829)	(945,069)		
CURRENT R.L. SOURCES	3,213,917		3,266,142	3,338,801	3,412,462		
RECONCILE TO J-200							
Prior Year State Aid		MAN					
R.L.Trans. to Sp.Ed.Prog		ASE&CRL					
PERS Reduction Transfers	4,624	PRO(2100-2999)	4,451	4,451	4,000		
Other Transfers In		CRL					
Other Transfers Out		NCH					
TOT UNRSTRCTD R.L. SOURCES	3,218,541		3,270,593	3,343,252	3,416,462		

Unrestricted Revenue Record: 8100-8299 FEDERAL REVENUES

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
P.L. 874	8110	0	CFC	0	0	0		
REMAINING AMOUNT:	8299	0	CFC	0	0	0		
TOTALS:		0		0	0	0		

Unrestricted Revenue Record: 8300-8599 OTHER STATE REVENUES

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Supplmtl Hrly	8311	0	NCH	0	0	0		
K-3 CSR	8434	179,928	MAN	0	0	0		
ONE TIME:	Remove CSR			\$0	\$0	\$0	\$0	
Mandated Cost	8550	29,892	ARL	29,845	29,845	29,845		
ONGOING:	Adj			\$ -141	\$ 94			
State Lottery	8560	82,401	ADL&LOT	82,241	82,241	82,241		
ONGOING:	ADJ			\$ -420	\$ 259			
Other State	8590	160,254	NCH	160,254	139,980	139,980		
ONGOING:	Remove Deferred Maintenance				\$ -20,274			
REMAINING AMOUNT:	8599	0	NCH	0	0	0		
TOTALS:		452,475		272,340	252,066	252,066		

Unrestricted Revenue Record: 8600-8799 OTHER LOCAL REVENUES

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Leases & Rents	8650	0	MAN	0	0	0		
Interest	8660	5,000	INT	5,000	5,000	5,000		
Interagency Services	8677	69,946	CSC	69,946	69,946	69,946		
Misc Funds Non Revenue	8691	0	MAN	0	0	0		
Other Local	8699	0	MAN	0	0	0		
Direct Services	8782	0	ENR&CRL	0	0	0		
REMAINING AMOUNT:	8799	0	NCH	0	0	0		
TOTALS:		74,946		74,946	74,946	74,946		

Unrestricted Expenditure Record: 1100-1199 TEACHER SALARIES

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Regular Teacher Sals.	1100	1,708,980	SIM	1,733,392	1,755,197	1,779,917		
ONE TIME: Adj to projected				\$1,086	\$753-	\$0		
Substitute Salaries	1110	17,290	NCH	17,290	17,290	17,290		
Extra Duty Stipends	1120	0	SIT	0	0	0		
Stipend	1130	500	NCH	500	500	500		
Extra Duty	1140	13,563	NCH	13,563	13,563	13,563		
REMAINING AMOUNT:	1199	0	FTT&SIT	0	0	0		
TOTALS:		1,740,333		1,764,745	1,786,550	1,811,270		

Unrestricted Expenditure Record: 1200-1999 NON-TEACHER CERTIFICATED SALARIES

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Pupil Support Sals.	1200	0	SIT	0	0	0		
Supervisor/Admin.	1300	202,806	NCH	206,282	206,282	206,282		
ONGOING: Step increase Principal				\$ 3,476				
Other Certificated	1900	2,375	NCH	2,375	2,375	2,375		
REMAINING AMOUNT:	1999	0	SIT	0	0	0		
TOTALS:		205,181		208,657	208,657	208,657		

Unrestricted Expenditure Record: 2000-2999 CLASSIFIED SALARIES

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Instructional Aide	2100	68,203	SIC	68,203	68,203	68,203		
IA, OT	2150	0	NCH	0	0	0		
Support Sals.	2200	193,288	SIC	177,834	177,834	137,549		
ONGOING:	Less 1 FTE(Net) 14/15; 1.0 FTE 1617			\$ -15,454		\$ -40,285		
CS, OT	2250	0	MAN	0	0	0		
Supvrs./Admin. Sals.	2300	0	NCH	0	0	0		
Clerical/Office Sals.	2400	122,082	NCH	122,082	122,082	122,082		
Clerical OT	2450	5,641	NCH	5,641	5,641	5,641		
Other Classified Sals.	2900	23,984	NCH	23,984	23,984	23,984		
REMAINING AMOUNT:	2999	0	SIC	0	0	0		
TOTALS:		413,198		397,744	397,744	357,459		

Unrestricted Expenditure Record: 3100-3399 STRS, PERS; & OASDI

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
STRS-Certificated	3101	160,683	PRO(1100-1999)	162,986	164,787	166,829		
STRS-Classified	3102	0	PRO(1100-1999)	0	0	0		
PERS-Certificated	3201	0	PRO(1100-1999)	0	0	0		
PERS-Classified	3202	40,907	PRO(2100-2999)	39,377	39,377	35,389		
OASDI-Certificated	3301	26,035	PRO(1100-1999)	26,408	26,700	27,031		
OASDI-Classified	3302	30,087	PRO(2100-2999)	28,962	28,962	26,029		
REMAINING AMOUNT:	3399	0	NCH	0	0	0		
TOTALS:		257,712		257,733	259,826	255,278		

Unrestricted Expenditure Record: 3400-3499 HEALTH & WELFARE BENEFITS

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Hlth & Wel.-Cert.	3401	247,196	U01&FTT	259,556	272,534	286,161		
Hlth & Wel.-Clasf.	3402	79,948	U01	73,285	76,949	80,796		
ONGOING:	Less H&W 1 FTE			\$ -10,660				
REMAINING AMOUNT:	3499	0	ICP&U01	0	0	0		
TOTALS:		327,144		332,841	349,483	366,957		

Unrestricted Expenditure Record: 3500-3799 SUI, WORKER COMP. & RETIREE BENEFIT

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
SUI-Certificated	3501	932	PRO(1100-1999)	945	955	967		
SUI-Classified	3502	197	PRO(2100-2999)	190	190	171		
Wkr. Comp.-Cert.	3601	57,985	PRO(1100-1999)&U03	58,816	59,466	60,203		
Wkr. Comp.-Clasf.	3602	12,300	PRO(2100-2999)&U03	11,840	11,840	10,641		
Retiree Benf.-Cert.	3701	0	MAN	0	0	0		
Retiree Benf.-Clasf.	3702	0	MAN	0	0	0		
REMAINING AMOUNT:	3799	0	PRO(2100-2999)	0	0	0		
TOTALS:		71,414		71,791	72,451	71,982		

Unrestricted Expenditure Record: 3800-3999 PERS REDUCTION/OTHER BENEFITS

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
PERS - Cert.	3801	0	PRO(1100-1999)	0	0	0		
PERS - Clasf.	3802	2,839	PRO(2100-2999)	2,733	2,733	2,456		
Other Benefit-Cert.	3901	0	NCH	0	0	0		
Other Benefit-Clasf.	3902	0	PRO(2100-2999)	0	0	0		
REMAINING AMOUNT:	3999	0	PRO(2100-2999)	0	0	0		
TOTALS:		2,839		2,733	2,733	2,456		

Unrestricted Expenditure Record: 4000-4999 BOOKS & SUPPLIES

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Txtbk. & Core Curr.	4100	0	MAN	0	0	0		
Other Books	4200	0	ENR	0	0	0		
Material & Supplies	4300	107,360	ENR&ICP	85,161	87,027	89,377		
ONGOING: Less one-time Tech				\$ -25,000				
Non Cap Equip	4400	25,000	MAN	5,000	5,000	5,000		
ONE TIME:				\$5,000	\$5,000	\$5,000		
Food	4700	0	MAN	0	0	0		
REMAINING AMOUNT:	4999	0	NCH	0	0	0		
TOTALS:		132,360		90,161	92,027	94,377		

Unrestricted Expenditure Record: 5000-5999 SERVICE & OP. EXPENSE

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Travel & Conference	5200	15,295	NCH	15,295	15,295	15,295		
Dues & Memberships	5300	8,160	NCH	8,160	8,160	8,160		
Insurance	5400	23,561	ICP	24,103	24,706	25,373		
Utilities	5500	91,005	ICP	93,098	95,425	98,001		
Rentals/Repairs	5600	59,962	NCH	59,962	59,962	59,962		
Interprog./Fund Srvc.	5700	6,601	NCH	6,601	6,601	6,601		
Consult./Other Srvc.	5800	266,026	ICP	269,606	275,926	283,376		
ONGOING: Adj for BSA - No CPI				\$ -2,539	\$ -420			
Communications	5900	16,045	ICP	16,414	16,824	17,278		
REMAINING AMOUNT:	5999	0	ICP	0	0	0		
TOTALS:		486,655		493,239	502,899	514,046		

Unrestricted Expenditure Record: 6000-6999 CAPITAL OUTLAY

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Site Support Cost	6100	0	NCH	0	0	0		
Buildings	6200	0	MAN	0	0	0		
Library Bldg. & Equip.	6300	0	NCH	0	0	0		
Equipment	6400	0	MAN	0	0	0		
Replacement Equip.	6500	0	NCH	0	0	0		
REMAINING AMOUNT:	6999	0	NCH	0	0	0		
TOTALS:		0		0	0	0		

Unrestricted Expenditure Record: 7000-7299 OTHER OUTGO

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Trnsfr./Pass Throughs	7200	0	MAN	0	0	0		
Debt Service-Interest	7238	0	MAN	0	0	0		
Debt Service - Principal	7239	0	MAN	0	0	0		
Misc	7299	0	CRL	0	0	0		
REMAINING AMOUNT:	7299	0		0	0	0		
TOTALS:		0		0	0	0		

Teacher Salary Schedule Simulation

BASE YEAR DATA

Average Salary:	\$68,606 =	\$1,708,980/	24.91		
Avg Retire Salary:	\$75,227	(RegTchrSals)	(FTE's)		
Avg Layoff Salary:	\$57,706			Step Incr	Col Incr
Avg Hire Salary:	\$55,151			FTE Receiving:	8.00
				Avg Value Of:	3.00%
				Total Increased Cost:	\$16,465
					\$6,861

PROJECTED YEAR DATA

	Prev FTE	Retires	Layoffs	New Hires	End FTE	SIT%	Reg.Tchr.Sals
(AvgSal) 14/15	24.91	- 0.00	- 0.00	+ 0.00	= 24.91	0.00	\$1,732,306
(AvgSal) 15/16	24.91	- 0.00	- 0.00	+ 0.00	= 24.91	0.00	\$1,755,950
(AvgSal) 16/17	24.91	- 0.00	- 0.00	+ 0.00	= 24.91	0.00	\$1,779,917

Restricted: BASE YEAR RESTRICTED TOTALS

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000							
Federal Sources	8100	215,719						
Other State	8300	150,502						
Local Sources	8600	334,486						
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791	174,671						
SUBTOTAL		875,378						
Encroachment	8980	194,956						
TOTAL-ALL PROGRAMS		1,070,334						

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	179,834						
Class. Salaries	2000	156,239						
Employee Benefits	3000	102,312						
Books/Supplies	4000	113,458						
Operating Expense	5000	297,478						
Capital Outlay	6000							
Other Outgo	7100	135,986						
Indirect Cost	7300	21,316						
Interfund Out	7610							
Other Uses	7630							
SUBTOTAL		1,006,623						
ENDING BALANCE	9740							

Restricted: SPECIAL EDUCATION PROGRAM

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8091		ASE&CRL					
Federal PL 94-142	8181		ENR&CFC					
Other Federal	8182		CFC					
Current State Aid	8321		CRL&ENR					
Prior Year	8329		MAN					
Other State	8590		ENR&CSC					
Other Local	8600	257,126	CSC&ARG	257,938	257,126	257,126		
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9790	114,790						
Revenue & Begin Bal. Total		371,916		371,916	257,938	257,126	257,126	
ENCROACHMENT		26,345	ICP	26,345	141,741	145,285	149,208	
ONGOING:				\$ 114,790				

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	82,894	20.81 %	83,189	83,758	84,573		
Class. Salaries	2000	4,377	1.10 %	4,393	4,423	4,466		
Employee Benefits	3000	23,927	6.01 %	24,012	24,176	24,412		
Books/Supplies	4000	2,000	0.50 %	2,007	2,021	2,041		
Operating Expenses	5000	203,630	51.13 %	204,355	205,752	207,758		
Capital Outlay	6000		%					
Other Outgo	7100	73,750	18.52 %	74,013	74,518	75,245		
Indirect Cost	7300	7,683	1.93 %	7,710	7,763	7,839		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		398,261		398,261	399,679	402,411	406,334	

Restricted: 3010 - Title I

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	67,828	CFC	67,828	67,828	67,828		
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		67,828		67,828	67,828	67,828	67,828	
ENCROACHMENT			NCH					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	17,522	25.83 %	17,522	17,522	17,522		
Class. Salaries	2000	6,749	9.95 %	6,749	6,749	6,749		
Employee Benefits	3000	4,980	7.34 %	4,980	4,980	4,980		
Books/Supplies	4000	13,735	20.25 %	13,735	13,735	13,735		
Operating Expenses	5000	22,815	33.64 %	22,815	22,815	22,815		
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300	2,027	2.99 %	2,027	2,027	2,027		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		67,828		67,828	67,828	67,828	67,828	

Restricted: 3060 - Migrant Ed

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	12,945	CFC	12,945	12,945	12,945		
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		12,945		12,945	12,945	12,945		
ENCROACHMENT			NCH					

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	51.74 %	6,698	6,698	6,698	6,698		
Operating Expenses	5000	45.27 %	5,860	5,860	5,860	5,860		
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	2.99 %	387	387	387	387		
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:			12,945	12,945	12,945	12,945		

Restricted: 3061 - Migrant Summer

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	8,955	CFC	8,955	8,955	8,955		
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		8,955		8,955	8,955	8,955		
ENCROACHMENT			NCH					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	5,994	66.93 %	5,994	5,994	5,994		
Class. Salaries	2000	1,094	12.22 %	1,094	1,094	1,094		
Employee Benefits	3000	1,006	11.23 %	1,006	1,006	1,006		
Books/Supplies	4000	565	6.31 %	565	565	565		
Operating Expenses	5000		%					
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300	296	3.31 %	296	296	296		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		8,955		8,955	8,955	8,955		

Restricted: 3310 - IDEA

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	104,141	CFC	104,141	104,141	104,141		
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		104,141		104,141	104,141	104,141		
ENCROACHMENT			ENR					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000		%					
Class. Salaries	2000	31,009	29.78 %	31,009	31,009	31,009		
Employee Benefits	3000	5,557	5.34 %	5,557	5,557	5,557		
Books/Supplies	4000		%					
Operating Expenses	5000	4,620	4.44 %	4,620	4,620	4,620		
Capital Outlay	6000		%					
Other Outgo	7100	59,843	57.46 %	59,843	59,843	59,843		
Indirect Cost	7300	3,112	2.99 %	3,112	3,112	3,112		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		104,141		104,141	104,141	104,141		

Restricted: 3315 - IDEA, Pre K

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	796	NCH	796	796	796		
Other State	8300		NCH					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		796		796	796	796		
ENCROACHMENT			ENR					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	%						
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	100.00 %		796	796	796		
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:		796		796	796	796		

Restricted: 3320 - IDEA, PreK

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	1,597	NCH	1,597	1,597	1,597		
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		1,597		1,597	1,597	1,597		
ENCROACHMENT			ENR&CSC					

USES OF FUNDS	Object Code	Base Year %	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	%					
Class. Salaries	2000	%					
Employee Benefits	3000	%					
Books/Supplies	4000	%					
Operating Expenses	5000	%					
Capital Outlay	6000	%					
Other Outgo	7100	100.00 %	1,597	1,597	1,597		
Indirect Cost	7300	%					
Interfund-Out	7610	%					
Other Uses	7630	%					
Ending Balance	9740	%					
TOTAL PROGRAM:		1,597	1,597	1,597	1,597	1,597	

Restricted: 4035 - Teacher Quality

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	7,934	CFC	7,934	7,934	7,934		
Other State	8300		NCH					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		7,934		7,934	7,934	7,934		
ENCROACHMENT			NCH					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	2,800	35.29 %	2,800	2,800	2,800		
Class. Salaries	2000		%					
Employee Benefits	3000	356	4.49 %	356	356	356		
Books/Supplies	4000		%					
Operating Expenses	5000	4,541	57.23 %	4,541	4,541	4,541		
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300	237	2.99 %	237	237	237		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		7,934		7,934	7,934	7,934		

Restricted: 4045 - Title II, Technology

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		MAN					
Other State	8300		ENR					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total								
ENCROACHMENT			ENR					

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	%						
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:								

Restricted: 4203 - Title III, LEP

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100	11,523	CFC	11,523	11,523	11,523		
Other State	8300		CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		11,523		11,523	11,523	11,523		
ENCROACHMENT		1,173	NCH	1,173	1,173	1,173		

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	6,786	53.45 %	6,786	6,786	6,786		
Class. Salaries	2000		%					
Employee Benefits	3000	1,370	10.79 %	1,370	1,370	1,370		
Books/Supplies	4000		%					
Operating Expenses	5000	4,540	35.76 %	4,540	4,540	4,540		
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300		%					
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		12,696		12,696	12,696	12,696		

Restricted: 5810 - REAP

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		MAN					
ONGOING: Remove Carryover				\$ 767-				
Other State	8300		MAN					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total								
ENCROACHMENT			MAN					

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	%						
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:								

Restricted: 6300 - Prop 20 Lottery

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300	19,936	ENR&LOT	19,996	19,936	19,936		
Other Local	8600		MAN					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791	28,608		28,608	28,608	28,608		
Revenue & Begin Bal. Total		48,544		48,604	48,544	48,544		
ENCROACHMENT			ENR					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	41.07 %		19,996	19,936	19,936		
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	58.93 %		28,608	28,608	28,608		
TOTAL PROGRAM:				48,604	48,544	48,544		

Restricted: 7091 - EIA

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300	61,313	ENR&CSC	61,498	61,313	61,313		
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791	28,796		30,901	33,191	35,296		
Revenue & Begin Bal. Total		90,109		92,399	94,504	96,609		
ENCROACHMENT			MAN					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	45,945	50.99 %	45,945	45,945	45,945		
Class. Salaries	2000		%					
Employee Benefits	3000	11,431	12.69 %	11,431	11,431	11,431		
Books/Supplies	4000		%					
Operating Expenses	5000		%					
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300	1,832	2.03 %	1,832	1,832	1,832		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740	30,901	34.29 %	33,191	35,296	37,401		
TOTAL PROGRAM:		90,109		92,399	94,504	96,609		

Restricted: 7230 - Transportation

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300	69,253	CSC	69,253	69,253	69,253		
Other Local	8600	29,000	NCH	29,000	29,000	29,000		
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		98,253		98,253	98,253	98,253		
ENCROACHMENT		72,755	ICP	72,755	74,428	76,289	78,349	

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000		%					
Class. Salaries	2000	62,108	36.32 %	62,716	63,391	64,140		
Employee Benefits	3000	29,446	17.22 %	29,734	30,055	30,409		
Books/Supplies	4000	47,956	28.04 %	48,425	48,947	49,525		
Operating Expenses	5000	28,562	16.70 %	28,841	29,152	29,496		
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300	2,936	1.72 %	2,965	2,997	3,032		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		171,008		171,008	172,681	174,542	176,602	

Restricted: 8150 - On-Going Major Maint

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300		ENR&CSC					
Other Local	8600		MAN					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total								
ENCROACHMENT		93,909	ICP	93,909	96,069	98,471	101,130	

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000		%					
Class. Salaries	2000	32,587	34.70 %	33,337	34,170	35,093		
Employee Benefits	3000	15,148	16.13 %	15,496	15,884	16,313		
Books/Supplies	4000	22,158	23.60 %	22,668	23,234	23,862		
Operating Expenses	5000	21,210	22.59 %	21,697	22,241	22,840		
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300	2,806	2.99 %	2,871	2,942	3,022		
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		93,909		93,909	96,069	98,471	101,130	

Restricted: 9002 - Safety Credits

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300		NCH					
Other Local	8600	5,935	NCH	5,935	5,935	5,935		
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		5,935		5,935	5,935	5,935		
ENCROACHMENT		774	NCH	774	774	774		

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	%						
Class. Salaries	2000	81.61 %	5,475	5,475	5,475	5,475		
Employee Benefits	3000	18.39 %	1,234	1,234	1,234	1,234		
Books/Supplies	4000	%						
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:			6,709	6,709	6,709	6,709		

Restricted: 9078 - Foundation

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		MAN					
Other State	8300		ENR&CSC					
Other Local	8600	39,000	NCH	39,000	39,000	39,000		
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total		39,000		39,000	39,000	39,000		
ENCROACHMENT			MAN					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	17,893	45.88 %	17,893	17,893	17,893		
Class. Salaries	2000	12,840	32.92 %	12,840	12,840	12,840		
Employee Benefits	3000	7,857	20.15 %	7,857	7,857	7,857		
Books/Supplies	4000	410	1.05 %	410	410	410		
Operating Expenses	5000		%					
Capital Outlay	6000		%					
Other Outgo	7100		%					
Indirect Cost	7300		%					
Interfund-Out	7610		%					
Other Uses	7630		%					
Ending Balance	9740		%					
TOTAL PROGRAM:		39,000		39,000	39,000	39,000		

Restricted: 9079 - Fund Raisers

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300		ENR&CSC					
Other Local	8600	3,425	NCH	1,700	1,700	1,700		
ONGOING: Reduce R4eductions				\$ 1,725-				
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791	2,477		4,202	4,202	4,202		
Revenue & Begin Bal. Total		5,902		5,902	5,902	5,902		
ENCROACHMENT			ENR					

USES OF FUNDS	Object Code	Base Year %		Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	%						
Operating Expenses	5000	28.80 %	1,700	1,700	1,700	1,700		
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	71.20 %	4,202	4,202	4,202	4,202		
TOTAL PROGRAM:			5,902	5,902	5,902	5,902		

Restricted: 9080 - NEIB

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		MAN					
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total								
ENCROACHMENT			NCH					

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	%						
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:								

Restricted: 6530 - Sp Ed Low Incidence

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total								
ENCROACHMENT			ENR					

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	%						
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:								

Restricted: REMAINDER - ALL OTHER PROGRAMS

RESOURCES	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
Rev.Limit Sources	8000		CRL					
Federal Sources	8100		CFC					
Other State	8300		ENR&CSC					
Other Local	8600		NCH					
Interfund In	8910							
Other Sources	8930							
Beginning Balance	9791							
Revenue & Begin Bal. Total								
ENCROACHMENT			ENR					

USES OF FUNDS	Object Code	Base Year %						
Cert. Salaries	1000	%						
Class. Salaries	2000	%						
Employee Benefits	3000	%						
Books/Supplies	4000	%						
Operating Expenses	5000	%						
Capital Outlay	6000	%						
Other Outgo	7100	%						
Indirect Cost	7300	%						
Interfund-Out	7610	%						
Other Uses	7630	%						
Ending Balance	9740	%						
TOTAL PROGRAM:								

Unrestricted Direct Support / Indirect Costs

Description	Object Code	Base Year 13/14	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
From Restricted Program:		21,316	21,437	21,593	21,784		
IntProg Dir/Indir	7310	(21,316)	(21,437)	(21,593)	(21,784)		
	732x						
	733x						
	73xx						
IntFund Dir/Indir	7350						
	736x						
	737x						
	73xx						
	TOTAL:	(21,316)	(21,437)	(21,593)	(21,784)		

Other Sources / Uses

Description	Object Code	Base Year 13/14	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
TRANSFERS IN:							
From: Special Reserve	8912						
From: Bond Interest	8914						
Other Transfer In	8919						
TOTAL:							
TRANSFERS OUT:							
Child Development	7611						
Special Reserve	7612						
State School Building Fun	7613						
Deferred Maintenance	7615						
Cafeteria Fund	7616						
Other Transfers Out	7619						
TOTAL:							
OTHER SOURCES:							
State Emergency Apportic	8931						
Land / Building Proceeds	8953						
Lapsed Districts	8965						
Proceeds from COP	8971						
Proceeds: Leases	8972						
All Other Sources	8979						
TOTAL:							
OTHER USES:							
Debt Service	7639						
LT Load Repayments	7641						
Other Loan Repayments	7649						
All Other Uses	7699						
TOTAL:							
Contrib. to Restrict.	8999	(194,956)	(314,185)	(321,992)	(330,634)		

Unrestricted Revenue and Expenditure "What If?" Records

Description	Object Code	Base Year 13/14	Rule(s)	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
	0	0	NCH	0	0	0		
TOTALS:				0	0	0		

UNRESTRICTED FUND BALANCE AND RESERVES

Description	Base Year 13/14	Proj. 1 14/15	Proj. 2 15/16	Proj. 3 16/17	Proj. 4	Proj. 5
ADJUSTMENTS TO BEG BAL						
Incr(Decr) Fund Bal	(64,514)	(294,513)	(302,505)	(247,858)		
FUND BALANCE RESERVES						
Beginning Balance 9791	942,052	877,538	583,025	280,520		
Adjustments 979x						
Net Begin Balance	942,052	877,538	583,025	280,520		
ENDING BALANCE	877,538	583,025	280,520	32,662		
COMPONENTS OF END BAL						
Revolving Cash 9711	1,000	1,000	1,000	1,000		
Stores 9712						
Encumbrances 9720						
General Reserve 9730						
Other Prepay, etc. 971x						
Econ Uncert: State %	4.00	4.00	4.00			
977x	184,886	184,406	186,786	50,000		
Econ Uncert: Local %	1.00	1.00	1.00			
977y	46,221	46,101	46,696	(18,338)		
Total Econ Uncert. 9770	231,107	230,507	233,482	31,662		
Other Designated 9780	117,087	117,087	46,038			
97yy						
Free Balance	528,344	234,431	0	0		
Deficit Balance						

Revenue Limit Summary

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,195.16	6,397.16
2. Inflation Increase	0041	202.00	101.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,397.16	6,498.16
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,397.16	6,498.16
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.77	8.91
c. Revenue Limit ADA	0033	637.24	636.24
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	4,082,114.83	4,140,058.22
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	4,082,114.83	4,140,058.22
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,172,946.22	3,217,984.45
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	28,829.00	557.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	4,433.00	4,624.00
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)	---	24,396.00	(4,067.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,197,342.22	3,213,917.45

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	1,930,251.00	1,930,251.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	1,021,029.00	1,021,029.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	909,222.00	909,222.00
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	2,288,120.22	2,304,695.45
b. Less: Education Protection Account (Object 8012)	0736	639,468.00	639,468.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	1,648,652.22	1,665,227.45
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	4,784.00	
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)	---	(4,784.00)	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	1,643,868.22	1,665,227.45
43. Less: Revenue Limit State Apportionment Receipts	---	1,029,059.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	614,809.22	

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

Summary of Interfund Activities

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	(406.00)	0.00	(7,863.00)				
Other Sources/Uses Detail					601,153.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,863.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	601,153.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	406.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	406.00	(406.00)	7,863.00	(7,863.00)	601,153.00	601,153.00	0.00	0.00

Criteria and Standards Review

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)	573.36	581.48	N/A	Met
Second Prior Year (2011-12)	619.00	614.76	0.7%	Met
First Prior Year (2012-13)	643.00	637.24	0.9%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	636.24			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)		598	606	N/A	Met
Second Prior Year (2011-12)		652	631	3.2%	Not Met
First Prior Year (2012-13)		673	665	1.2%	Met
Budget Year (2013-14)		663			

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)

Actual CBEDS 11/12 and 12/13 less than projected due to allowing less interdistrict transfers in an effort to reduce class size.

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)	581	606	95.9%
Second Prior Year (2011-12)	614	631	97.3%
First Prior Year (2012-13)	636	665	95.6%
		Historical Average Ratio:	96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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)	633	663	95.5%	Met
1st Subsequent Year (2014-15)	635	665	95.5%	Met
2nd Subsequent Year (2015-16)	633	663	95.5%	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)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,397.16	6,498.16	6,616.16	6,763.16
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	4,972.38	5,050.89	5,142.61	5,256.87
d. Prior Year Funded BRL per ADA		4,972.38	5,050.89	5,142.61
e. Difference (Step 1c minus Step 1d)		78.51	91.72	114.26
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.58%	1.82%	2.22%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	637.24	636.24	635.00	635.00
b. Prior Year Revenue Limit (Funded) ADA		637.24	636.24	635.00
c. Difference (Step 2a minus Step 2b)		(1.00)	(1.24)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.16%	-0.19%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		1.42%	1.63%	2.22%
Revenue Limit Standard (Step 3, plus/minus 1%):		.42% to 2.42%	.63% to 2.63%	1.22% to 3.22%

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)	1,930,251.00	1,930,251.00	1,930,251.00	1,930,251.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	4,213,587.00	4,234,946.00	4,287,171.00	4,359,830.00
District's Projected Change in Revenue Limit:		0.51%	1.23%	1.69%
Revenue Limit Standard:		.42% to 2.42%	.63% to 2.63%	1.22% to 3.22%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2010-11)	2,958,781.85	3,715,711.44	79.6%	
Second Prior Year (2011-12)	2,960,111.45	3,528,212.26	83.9%	
First Prior Year (2012-13)	2,915,957.00	4,154,774.00	70.2%	
	Historical Average Ratio:		77.9%	

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
		4.0%	4.0%
	73.9% to 81.9%	73.9% to 81.9%	73.9% to 81.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
Budget Year (2013-14)	3,017,821.00	3,615,520.00	83.5%		Not Met
1st Subsequent Year (2014-15)	3,036,244.00	3,598,207.00	84.4%		Not Met
2nd Subsequent Year (2015-16)	3,077,444.00	3,650,777.00	84.3%		Not Met

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

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

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

Explanation:
(required if NOT met)

Salaries and benefits increase due to 5% increase per year in Health benefits and removal of one-time non-salary budgets.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.42%	1.63%	2.22%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.58% to 11.42%	-8.37% to 11.63%	-7.78% to 12.22%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.58% to 6.42%	-3.37% to 6.63%	-2.78% to 7.22%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	287,211.00		
Budget Year (2013-14)	215,719.00	-24.89%	Yes
1st Subsequent Year (2014-15)	215,719.00	0.00%	No
2nd Subsequent Year (2015-16)	215,719.00	0.00%	No

Explanation:
(required if Yes)

Prior year carryover from 2012/13 removed and a reduction of 5.92% for federal sequestration included.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	616,707.00		
Budget Year (2013-14)	602,977.00	-2.23%	No
1st Subsequent Year (2014-15)	423,087.00	-29.83%	Yes
2nd Subsequent Year (2015-16)	402,568.00	-4.85%	Yes

Explanation:
(required if Yes)

CSR removed beginning 14/15 and Deferred Maintenance removed beginning 15/16.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	423,757.00		
Budget Year (2013-14)	409,432.00	-3.38%	No
1st Subsequent Year (2014-15)	408,519.00	-0.22%	No
2nd Subsequent Year (2015-16)	407,707.00	-0.20%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	243,097.00		
Budget Year (2013-14)	245,818.00	1.12%	No
1st Subsequent Year (2014-15)	204,665.00	-16.74%	Yes
2nd Subsequent Year (2015-16)	207,573.00	1.42%	No

Explanation:
(required if Yes)

Decrease in book and supplies in 14/15 due to removal of one-time technology purchases.

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

First Prior Year (2012-13)	781,682.00		
Budget Year (2013-14)	784,133.00	0.31%	No
1st Subsequent Year (2014-15)	792,208.00	1.03%	No
2nd Subsequent Year (2015-16)	804,120.00	1.50%	No

Explanation:
(required if Yes)

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)	1,327,675.00		
Budget Year (2013-14)	1,228,128.00	-7.50%	Met
1st Subsequent Year (2014-15)	1,047,325.00	-14.72%	Not Met
2nd Subsequent Year (2015-16)	1,025,994.00	-2.04%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2012-13)	1,024,779.00		
Budget Year (2013-14)	1,029,951.00	0.50%	Met
1st Subsequent Year (2014-15)	996,873.00	-3.21%	Met
2nd Subsequent Year (2015-16)	1,011,693.00	1.49%	Met

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

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

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

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

Prior year carryover from 2012/13 removed and a reduction of 5.92% for federal sequestration included.

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

CSR removed beginning 14/15 and Deferred Maintenance removed beginning 15/16.

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)	4,622,143.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	4,622,143.00	46,221.43	93,909.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	218,236.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	622,538.98		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		185,654.00	267,685.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		589,454.46	504,001.00
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)	840,774.98	775,108.46	771,686.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	5,455,897.48	4,641,353.23	5,353,695.00
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)	5,455,897.48	4,641,353.23	5,353,695.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	15.4%	16.7%	14.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.1%	5.6%	4.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	(264,638.54)	4,367,209.38	6.1%	Not Met
Second Prior Year (2011-12)	(115,292.20)	3,528,212.26	3.3%	Met
First Prior Year (2012-13)	(9,903.00)	4,154,774.00	0.2%	Met
Budget Year (2013-14) (Information only)	(64,514.00)	3,615,520.00		

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	1,236,551.00	1,331,886.45	N/A	Met
Second Prior Year (2011-12)	1,042,254.00	1,067,247.91	N/A	Met
First Prior Year (2012-13)	860,806.00	951,955.00	N/A	Met
Budget Year (2013-14) (Information only)	942,052.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	633	635	633
District's Reserve Standard Percentage Level:	4%	4%	4%

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)	4,622,143.00	4,610,141.00	4,669,646.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,622,143.00	4,610,141.00	4,669,646.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	184,885.72	184,405.64	186,785.84
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	184,885.72	184,405.64	186,785.84

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	231,108.00	230,507.00	233,482.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	528,343.00	234,431.00	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		
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)	759,451.00	464,938.00	233,482.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.43%	10.09%	5.00%
District's Reserve Standard (Section 10B, Line 7):	184,885.72	184,405.64	186,785.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(191,444.00)			
Budget Year (2013-14)	(194,956.00)	3,512.00	1.8%	Met
1st Subsequent Year (2014-15)	(314,185.00)	119,229.00	61.2%	Not Met
2nd Subsequent Year (2015-16)	(321,992.00)	7,807.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) Increase in contributions due to depletion of Special Education reserve balance beginning 14/15.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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				
Certificates of Participation				
General Obligation Bonds	16	Bond Int. and Red. Fund	510-511/7433/7434	7,490,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

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

Type of Commitment (continued)	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	688,050	0	0	0
General Obligation Bonds	501,638	506,835	516,638	535,050
Supp Early Retirement Program	16,796	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

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

Total Annual Payments: 1,206,484 506,835 516,638 535,050

Has total annual payment increased over prior year (2012-13)? No No No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	77,250.00
b. OPEB unfunded actuarial accrued liability (UAAL)	77,250.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	

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	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	0	0	0

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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	27.9	26.9	26.9	26.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

12/13 and 13/14 not settled

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 20,865

	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

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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	248,718	261,154	274,212
3. Percent of H&W cost paid by employer	Soft Cap 50% incr \$10,152	Soft Cap 50% incr \$10,660	Soft Cap 50% incr \$11,193
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	20,865	31,297	31,297
3. Percent change in step & column over prior year	1.0%	1.5%	1.5%

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	14.3	14.3	13.3	13.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

12/13 and 13/14 not settled

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)?	No	No	No

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	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
104,056	98,599	103,529
Soft Cap 50% incr \$10,152	Soft Cap 50% incr 10,660	Soft Cap 50% incr \$11,193
5.0%	5.0%	5.0%

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:

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	No	No
750	0	0
0.1%	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)
No	No	
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

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:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

2,542

4. Amount included for any tentative salary schedule increases

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	20,304	21,319	22,385
Percent of H&W cost paid by employer	Soft Cap 50% incr \$10,152	Soft Cap 50% incr \$10,660	Soft Cap 50% incr \$11,193
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	No
Cost of step and column adjustments	2,902	3,476	0
Percent change in step & column over prior year	1.1%	1.4%	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)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	3,420	3,420	3,420
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Technical Review Checks

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56-72470-0000000

July 1 Budget (Single Adoption)
2013-14 Budget
Technical Review Checks

Mesa Union Elementary

Ventura 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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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.) EXCEPTION

Explanation:MYP provided in separate software

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)
2012-13 Estimated Actuals
Technical Review Checks

Mesa Union Elementary

Ventura 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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,

2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - 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

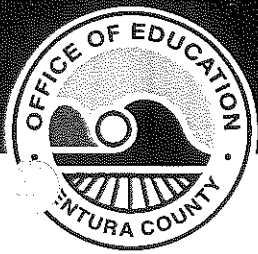
ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

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.



INTERNAL BUSINESS SERVICES

Thomas V. Etchart, Director
tetchart@vcoe.org
5189 Verdugo Way, Camarillo, CA 93012
805-383-1942 • FAX: 805-383-1944

VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

May 23, 2013

Cynthia Hansen, Chief Business Official
Ventura County Schools Business Services Authority
5189 Verdugo Way
Camarillo, CA 93012

Dear Cindy,

Attached for your review and signature are two original signed Agreements for the following services for 2013-2014:

- Briggs - Nursing, Psychological and Speech Services
- Mesa Union - Nursing and Speech Services
- Mupu - Psychological and Speech Services
- Santa Clara - Psychological and Speech Services
- Somis Union - Nursing, Psychological and Speech

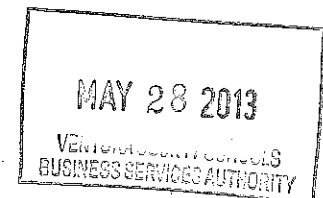
If agreeable, please secure the appropriate signatures and return one signed Agreement for each district.

Feel free to call me if you have any questions.

Sincerely,

Tom Etchart
Director, Internal Business Services

tj
enclosures

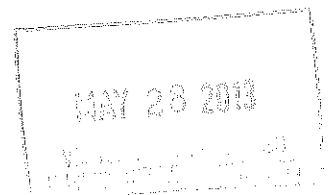


VENTURA COUNTY OFFICE OF EDUCATION
AGREEMENT FOR NURSING AND SPEECH SERVICES
2013-2014

This agreement is entered into by and between the Ventura County Office of Education, hereinafter referred to as COUNTY, and Mesa Union School District, hereinafter referred to as DISTRICT.

WITNESSETH

1. COUNTY, for and in consideration of the payments to be made to COUNTY by DISTRICT, as hereinafter set forth, does hereby agree to provide Nursing and Speech services to the DISTRICT as requested by the DISTRICT, to the extent possible based on COUNTY staffing availability.
2. DISTRICT agrees to reimburse COUNTY at a daily rate to be determined based on the salary, benefits and related cost of staff actually assigned to provide DISTRICT services.
3. DISTRICT will reimburse COUNTY within 30 days of receipt of an invoice for said services. COUNTY may invoice semi-annually, a mid-year estimate and end of year actual; or, may elect to invoice at the end of the year after all actual costs are calculated.
4. To the extent allowed by law, each party agrees to indemnify and hold harmless the other party, subsidiaries, affiliates, licensees, successors and assigns from and against any and all damages, losses, costs and/or expenses, including but not limited to reasonable attorney's fees, arising from the indemnifying parties actions or failure to act in connection with the relationship established by this Agreement, except for the sole negligence or willful misconduct of the indemnifying parties.
5. COUNTY agrees to comply with and observe all the provisions of Federal Law, California Administrative Code Title 5, California Education Code, relating to the services provided to students of DISTRICT.



6. DISTRICT agrees to notify COUNTY on or before March 1, of each fiscal year, of their intent to continue this agreement with COUNTY for the subsequent year.
7. This agreement shall be in effect for the 2013-14 fiscal year and shall continue in force until cancelled by either party giving the appropriate notice as specified in item 6 above.

IN WITNESS WHEREOF, the parties hereto have executed this agreement:

Mesa Union School District

By: _____

Date _____

Ventura County Office of Education

By:  _____

Date 5/23/13

VENTURA COUNTY OFFICE OF EDUCATION
AGREEMENT FOR NURSING AND SPEECH SERVICES
2013-2014

This agreement is entered into by and between the Ventura County Office of Education, hereinafter referred to as COUNTY, and Mesa Union School District, hereinafter referred to as DISTRICT.

WITNESSETH

1. COUNTY, for and in consideration of the payments to be made to COUNTY by DISTRICT, as hereinafter set forth, does hereby agree to provide Nursing and Speech services to the DISTRICT as requested by the DISTRICT, to the extent possible based on COUNTY staffing availability.
2. DISTRICT agrees to reimburse COUNTY at a daily rate to be determined based on the salary, benefits and related cost of staff actually assigned to provide DISTRICT services.
3. DISTRICT will reimburse COUNTY within 30 days of receipt of an invoice for said services. COUNTY may invoice semi-annually, a mid-year estimate and end of year actual; or, may elect to invoice at the end of the year after all actual costs are calculated.
4. To the extent allowed by law, each party agrees to indemnify and hold harmless the other party, subsidiaries, affiliates, licensees, successors and assigns from and against any and all damages, losses, costs and/or expenses, including but not limited to reasonable attorney's fees, arising from the indemnifying parties actions or failure to act in connection with the relationship established by this Agreement, except for the sole negligence or willful misconduct of the indemnifying parties.
5. COUNTY agrees to comply with and observe all the provisions of Federal Law, California Administrative Code Title 5, California Education Code, relating to the services provided to students of DISTRICT.

6. DISTRICT agrees to notify COUNTY on or before March 1, of each fiscal year, of their intent to continue this agreement with COUNTY for the subsequent year.
7. This agreement shall be in effect for the 2013-14 fiscal year and shall continue in force until cancelled by either party giving the appropriate notice as specified in item 6 above.

IN WITNESS WHEREOF, the parties hereto have executed this agreement:

Mesa Union School District

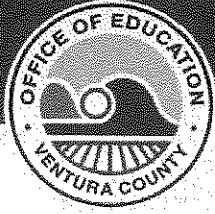
By: _____

Date _____

Ventura County Office of Education

By:  _____

Date 5/23/13



VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

Technology Services

Stephen K. Carr, Executive Director

scarr@vcoe.org

5189 Verdugo Way, Camarillo, CA 93012

805-383-1966 • FAX: 805-383-1997

DATE: June 5, 2013

TO: Chief Business Official

FROM: Stephen K. Carr, Executive Director
Colleen A. Steed, Applications Manager
Technology Services

SUBJECT: 2013-14 Q/Zangle Service Level Agreements

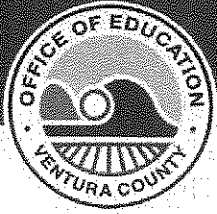
Attached are two copies of the 2013-14 annual service level agreements for Q/Zangle services provided by the Ventura County Office of Education. In reviewing the agreement you will see some of the value-added features that a VCOE contract will provide. Also, attached is the invoice for the annual fee, based on June 1 P-2 ADA from the 2011-2012 fiscal year.

For the 2013-14 school year, the Q/Zangle Consortium will provide all Q/Zangle professional development opportunities offered at the County Office of Education at no charge.

Please review this contract carefully and sign and return both copies of the agreement along with your payment of the invoice within 30 days of receipt. An executed copy of the agreement will be returned to you for your files.

If you have any questions regarding these agreements, please feel free call me at (805) 383-1966 or Colleen at (805) 383-1953.

Attachments



Technology Services
Stephen K. Carr, Executive Director
scarr@vcoe.org
5189 Verdugo Way, Camarillo, CA 93012
805-383-1966 • FAX: 805-383-1997

VENTURA COUNTY OFFICE OF EDUCATION

Stanley C. Mantooth, County Superintendent of Schools

Annual Q/Zangle Hosting Service Level Agreement

This document identifies the terms of the Annual Q/Zangle Hosting Service Level Agreement. This Service Level agreement is for the period beginning July 1, 2013 and ending June 30, 2014.

VCOE Annual Q/Zangle Hosting Service Level Agreement includes the following:

1. **Point of contact calls and e-mails to VCOE Service Center** The LEA will designate a **point person(s)** to communicate with VCOE Service Center and in turn relay information to their respective staff. VCOE Service Center is open between the hours of 8:00 a.m. and 5:00 p.m. M-F. A reasonable expectation for response time, either by phone or e-mail, is 2 hours. A timely resolution to the service request depends on the nature of the problem. *LEA determined **Emergency Requests** will be billed at prevailing VCOE rates.*
2. **VCOE makes all reasonable efforts to assure security and integrity of the Q/Zangle server(s) including:**
 - Storing data on current server-regularly patched and protected from viruses.
 - Server is located behind VCOE firewall.
 - Server is mirrored on a Storage Area Network (SAN) and is backed up regularly with tapes being stored off premises in a locked vault.
 - VCOE data center has secure key access at all times.
 - VCOE data center has filtered UPS power and a diesel generator which initiates when street and UPS power fails.
 - VCOE assures that servers have up to date SSL certificates (included as part of the hosting cost).
 - database administration and monitoring
3. **Review and deploy software enhancements and hot fixes** All Q/Zangle software releases will be reviewed prior to deployment by VCOE staff. Reasonable efforts will be made to schedule deployment so as not to negatively impact LEA.

"Commitment To Quality Education For All"

Hosting services include:

- SQL Administration and management including:
 - a. Stored Procedures
 - b. Execution hooks
 - c. Views
- VCOE is not responsible for errors and omissions of data entered by LEA staff. It is the responsibility of the LEA to assure that integrity of data is maintained.

VCOE requires the LEA to do the following:

- institute a password change policy of no greater than 90 days
- Require all users to sign an "acceptance of responsibility form" that they understand the criticality of account name/password security. An "acceptance of responsibility form" includes:

*Account names and passwords should **never** be written out and available to other's access.*

LEA's hosting responsibilities includes the following:

- maintain Active Directory structure, i.e., account creation, deletion, password change, and general maintenance of accounts
- Point of contact person (responsible for communicating to LEA staff of software releases, hot fixes, and system availability)
- communicating the importance of password security to their respective staff
- maintaining connectivity infrastructure between LEA and VCOE
- request for access to the data source must be jointly approved by authorized LEA staff and VCOE

Annual Q/Zangle Hosting Service Level Agreement

This Annual Q/Zangle Hosting Service Level Agreement is by and between VCOE and LEA. Notification of non-renewal of this agreement must be submitted in writing no less than 180 days prior to expiration.

The annual fee is based on a rate of \$5.00 per ADA, calculated from the LEA's P-2 ADA as of June 1 of the prior fiscal year. Payment of the attached invoice and return of the signed agreement are due net 30 days upon receipt.

VCOE, TECHNOLOGY SERVICES:

CUSTOMER:

LEA: _____

By: _____
Authorized Signature

By: _____
Authorized Signature

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Point Person Contact Information:

Name: _____ Phone: _____ Email: _____

Name: _____ Phone: _____ Email: _____

Name: _____ Phone: _____ Email: _____

Hazardous Substances

Note: The following optional policy may be revised to reflect district practice.

The Governing Board desires to provide a safe school environment that protects students and employees from exposure to potentially hazardous substances that may be used in the district's educational program and in the maintenance and operation of district facilities and equipment.

(cf. 3514 - Environmental Safety)
(cf. 4119.42/4219.42/4219.42 - Exposure Control Plan for Bloodborne Pathogens)
(cf. 4157/4257/4357 - Employee Safety)
(cf. 5141.22 - Infectious Diseases)
(cf. 5142 - Safety)
(cf. 6161.3 - Toxic Art Supplies)

Insofar as reasonably possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored and used on school property. When hazardous substances must be used, the Superintendent or designee shall give preference to materials that cause the least risk to people and the environment.

(cf. 3510 - Green School Operations)
(cf. 3514.2 - Integrated Pest Management)

Note: Pursuant to Education Code 49401.5, districts may request consultation services from the Department of Industrial Relations, Division of Occupational Safety and Health, to ensure that hazardous materials are being used and stored safely in schools. See the accompanying administrative regulation for legal requirements related to storage and disposal of hazardous substances.

The Superintendent or designee shall ensure that all potentially hazardous substances on district properties are inventoried, used, stored, and regularly disposed of in a safe and legal manner.

Note: 8 CCR 5194 requires that employers develop and implement a written hazard communication program to inform and train employees who may be exposed to hazardous substances. See the accompanying administrative regulation for required program components. The following paragraph also requires communication with students and others as necessary and may be revised to reflect district practice.

The Superintendent or designee shall develop, implement, and maintain a written hazard communication program in accordance with 8 CCR 5194 and shall ensure that employees, students, and others as necessary are fully informed about the properties and potential hazards of substances to which they may be exposed.

(cf. 1240 - Volunteer Assistance)

Note: The following paragraph is for use by districts that offer science laboratory classes, at any grade level, that expose employees to hazardous substances. Pursuant to 8 CCR 5191, any employer that maintains a workplace where there is laboratory use of hazardous chemicals (i.e., where relatively small quantities of hazardous chemicals are used but not produced) is required to have a written chemical hygiene plan to protect employees. See the accompanying administrative regulation for required program components.

Note: In addition, Education Code 49340-49341 encourage educational efforts to increase awareness of students and staff dealing with hazardous materials in school laboratories in order to minimize injuries, loss of property, and classroom disruptions. For further information about safe handling of potentially hazardous substances in science laboratory classes, see the California Department of Education's Science Safety Handbook for California Public Schools.

The Superintendent or designee shall develop specific measures to ensure the safety of students and staff in school laboratories where hazardous chemicals are used. Such measures shall include the development and implementation of a chemical hygiene plan in accordance with 8 CCR 5191 and instruction to students about proper handling of hazardous substances.

(cf. 6142.93 - Science Instruction)

Legal Reference:

EDUCATION CODE

49340-49341 Hazardous substances education

49401.5 Legislative intent; consultation services

49411 Chemical listing; compounds used in school programs; determination of shelf life; disposal

FOOD AND AGRICULTURAL CODE

12981 Regulations re pesticides and worker safety

HEALTH AND SAFETY CODE

25163 Transportation of hazardous wastes; registration; exemptions; inspection

25500-25520 Hazardous materials release response plans; inventory

LABOR CODE

6360-6363 Hazardous Substances Information and Training Act

6380-6386 List of hazardous substances

CODE OF REGULATIONS, TITLE 8

339 List of hazardous substances

3203 Illness and injury prevention program

3204 Records of employee exposure to toxic or harmful substances

5139-5230 Control of hazardous substances, especially

5154.1-5154.2 Ventilation

5161 Definitions

5162 Emergency eyewash and shower equipment

5163 Control of spills

5164 Storage of hazardous substances
5191 Occupational exposure to hazardous chemicals in laboratories; chemical hygiene plan
5194 Hazard communication
CODE OF REGULATIONS, TITLE 22
67450.40-67450.49 School hazardous waste collection, consolidation, and accumulation facilities

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Science Safety Handbook for California Public Schools, 2012

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://cde.ca.gov>

Department of Industrial Relations, Cal/OSHA: <http://www.dir.ca.gov/dosh>

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Hazardous Substances

Cautionary Notice 2010-13: AB 1610 (Ch. 724, Statutes of 2010) amended Education Code 37252.2 and Government Code 17581.5 to relieve districts from the obligation, until July 1, 2013, to perform any activities that are deemed to be reimbursable state mandates under those sections. As a result, certain provisions of the following policy or administrative regulation that reflect those requirements may be suspended.

Note: Education Code 49411 requires the California Department of Education (CDE), in cooperation with the Department of Industrial Relations (DIR), to develop a list of chemical compounds used in school programs, including the potential hazards and estimated shelf life of each compound. The applicable list is the list prepared by DIR pursuant to Labor Code 6382 and provided in 8 CCR 339.

Hazardous substance means a substance, material, or mixture which is likely to cause illness or injury by reason of being explosive, flammable, poisonous, corrosive, oxidizing, an irritant, or otherwise harmful. Hazardous substances, as identified by the Department of Industrial Relations, are listed in 8 CCR 339. (8 CCR 339, 5161)

Storage and Disposal of Chemicals

The Superintendent or designee shall adopt measures to ensure that hazardous substances on any district property are stored and disposed of properly in accordance with law. Such measures shall include, but are not limited to, the following: (8 CCR 5164)

1. Substances which react violently or evolve toxic vapors or gases when mixed, or which in combination become toxic, flammable, explosive, or otherwise hazardous, shall be separated from each other in storage by distance, partitions, secondary containment, or otherwise so as to preclude accidental contact between them.
2. Hazardous substances shall be stored in containers which are chemically inert to and appropriate for the type and quantity of the hazardous substance.
3. Containers of hazardous substances shall not be stored in such locations or manner as to result in physical damage to or deterioration of the container or where they are exposed to heat sufficient to rupture the container or to cause leakage.
4. Containers used to package a substance which gives off toxic, poisonous, corrosive, asphyxiant, suffocant, or anesthetic fumes, gases, or vapors in hazardous amounts, excluding small quantities of such materials kept in closed containers or materials kept in tank cars or trucks, shall not be stored in locations where it could be reasonably anticipated that persons would be exposed.

(cf. 3514 - Environmental Safety)

Note: Pursuant to Education Code 49411, the County Superintendent of Schools may implement a system for disposing of chemicals from schools within the county or may allow districts to arrange for the disposal of chemicals. The following paragraph may be revised to reflect local practice.

The Superintendent or designee shall regularly remove and dispose of all chemicals whose estimated shelf life has elapsed. (Education Code 49411)

Hazard Communication Program

Note: Districts are required to have a written hazard communication program that addresses the categories specified in items #1-7 below. Optional language provided below within each category may be revised to reflect district practice. For assistance complying with legal requirements, districts may consult CSBA's HazMat Communications Program.

The district's written hazard communication program shall include at least the components listed below and shall be available upon request to all employees and their designated representatives. The program shall apply to any hazardous substance which is known to be present in the workplace in such a manner that employees may be exposed under normal conditions of use or in a reasonably foreseeable emergency resulting from workplace operations. (8 CCR 5194)

1. Container Labeling

No container of hazardous substance, unless exempted by law, shall be accepted by the district or any district school unless labeled, tagged, or marked by the supplier with the identity of the hazardous substance, hazard warning statements, and the name and address of the chemical manufacturer or importer. No label on an incoming container shall be removed or intentionally defaced unless the container is immediately marked with the required information.

Whenever hazardous substances are transferred from their original containers to other containers, the secondary containers shall likewise be labeled with the identity and hazard warning statement, unless the substances are intended only for the immediate use of the employee who performs the transfer.

2. Safety Data Sheets

Note: Pursuant to 8 CCR 5194, districts are required to maintain a safety data sheet (SDS) (formerly called a "material safety data sheet") for each hazardous substance they use. The SDS is generally prepared by the manufacturer or importer and must include the types of information specified in 8 CCR 5194.

Upon receiving a hazardous substance or mixture, the Superintendent or designee shall ensure that the manufacturer or importer has furnished a safety data sheet (SDS) as required by law. If the SDS is missing or obviously incomplete, the Superintendent or designee shall, within seven working days of noting the missing or incomplete information, request a new SDS

from the manufacturer or importer. If a response is not received within 25 working days, the Superintendent or designee shall send a copy of the district's written inquiry to the California Occupational Safety and Health Division (Cal/OSHA). (8 CCR 5194)

Note: Pursuant to 8 CCR 5194, districts must ensure that all SDS are readily accessible. Alternatives to paper copies are allowable as long as no barrier to immediate access in each workplace is created by such options. Online and SDS-on-demand programs for this purpose are available through CSBA.

The Superintendent or designee shall maintain the required SDS for each hazardous substance in the workplace and shall ensure that it is readily accessible to employees in their work area during working hours. The SDS may be maintained in paper copy, electronically, or through other means, provided that employees have immediate access and understand how to use the alternative system.

3. Employee Information and Training

Note: The information and training required pursuant to 8 CCR 5194, as described below, must be provided to employees who could be exposed to hazardous substances under normal conditions of use or in a reasonably foreseeable emergency. The district should make an assessment for each employee as to whether he/she is expected to use any chemicals in the performance of his/her job duties or if there is the potential for exposure because of the existence of chemicals in the workplace.

Employees shall receive information and training on hazardous substances in their work area at the time of their initial assignment and whenever a new hazard is introduced into their work area. The information and training shall include, but are not limited to, the following topics: (8 CCR 5194)

- a. The requirements of 8 CCR 5194, including employee rights described therein
- b. The location and availability of the district's written hazard communication program, including the list of hazardous materials and all SDS
- c. Any operations in the work area where hazardous substances are present
- d. The physical and health effects of the hazardous substances in the work area
- e. Methods and observations that may be used to detect the presence or release of hazardous substances in the work area
- f. Measures that employees can take to protect themselves from exposure to hazardous substances, including specific procedures the district has implemented to protect employees, such as appropriate work practices, emergency procedures, and personal protective equipment to be used

g. How to read and use the labels and SDS

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

4. List of Hazardous Substances

Note: 8 CCR 5194 requires that a complete list of hazardous substances be provided within the written hazard communication program, preferably with an indication of the work area(s) where the substances are found. This list may also be provided here.

The written hazard communication program shall include a list of the hazardous substances known to be present in the workplace as a whole or for individual work areas. (8 CCR 5194)

5. Hazardous Nonroutine Tasks

Note: Pursuant to 8 CCR 5194, the written hazard communication program must include methods the employer will use to inform employees of the hazards of nonroutine tasks and the hazards associated with substances contained in unlabeled pipes in their work areas. The following paragraph may be revised to reflect district practice.

When employees are required to perform hazardous nonroutine tasks or to work on unlabeled pipes that contain hazards, they shall first receive information about the specific hazards to which they may be exposed during this activity and the protective/safety measures which must be used, such as ventilation, respirators, other personal protective equipment, and/or the presence of another employee. They shall also receive information about emergency procedures to follow if accidentally exposed to the hazardous substance.

6. Information to Contractors

To ensure that outside contractors and their employees work safely in district facilities, the Superintendent or designee shall inform contractors of hazardous substances which are present on the site and precautions that they may take to lessen the possibility of exposure. It shall be the contractor's responsibility to disseminate this information to his/her employees and subcontractors.

Chemical Hygiene Plan

Note: The following section is for use by districts that offer science laboratory classes, at any grade level, that expose employees to hazardous chemicals. Pursuant to 8 CCR 5191, any employer maintaining workplaces where there is laboratory use of hazardous chemicals is required to have a written chemical hygiene plan with the components listed below.

The district's chemical hygiene plan shall address exposure to hazardous chemicals in school laboratories and shall include the following components: (8 CCR 5191)

1. Standard operating procedures relevant to safety and health considerations to be followed when laboratory work involves the use of hazardous chemicals
2. Criteria that the district will use to determine and implement control measures to reduce exposure to hazardous chemicals, including engineering controls, the use of personal protective equipment, and hygiene practices
3. A requirement that protective equipment comply with state regulations and that specific measures be taken to ensure proper and adequate performance of such equipment

Note: 8 CCR 5191 requires that the chemical hygiene plan include the provision of specified information and training to employees working in laboratories, as provided in items #4 and 5 below. Many of these topics are the same as those required to be included in the hazard communication program pursuant to 8 CCR 5194 (see item #3 of the section "Hazard Communication Program" above). The district may combine the training and information required by 8 CCR 5191 and 5194 provided that all required topics are addressed.

4. Provision of specified information at the time of an employee's initial assignment to a work area where hazardous chemicals are present and prior to assignments involving new exposure situations

Note: Pursuant to 8 CCR 5191, the district has discretion to determine the frequency of the employee training described in item #5 below. The following item may be revised to reflect district practice.

5. Provision of specified employee training in accordance with the schedule determined by the Superintendent or designee
6. The circumstances under which a particular laboratory operation, procedure, or activity shall require prior approval of the Superintendent or designee before implementation
7. Provisions for medical consultations and examinations whenever there is evidence, as specified, that the employee may have been exposed to a hazardous chemical
8. Designation of an employee, who is qualified by training or experience, to serve as the district's chemical hygiene officer to provide technical guidance in the development and implementation of the chemical hygiene plan
9. Provisions for additional employee protection for work with particularly hazardous substances, as specified

The plan shall be readily available to employees and employee representatives, and, upon request, to Cal/OSHA. (8 CCR 5191)

The Superintendent or designee shall review and evaluate the effectiveness of the chemical hygiene plan at least annually and shall update it as necessary. (8 CCR 5191)

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Si

Hi, Erica,

ould be modified to reflect district practice.

These folders are up to date. That's all for the 2000 series. I couldn't figure out how to download the version our board is accustomed to. Can you?

intendent's employment contract should outline the framework
ire to work together to achieve district goals and objectives. When
contract, the Board shall consider the need for stability in district
district resources.

election)

The contract shall be reviewed by the district's legal counsel and shall, at a minimum, include the following:

1. The general duties and responsibilities of the position
(cf. 2110 - Superintendent Responsibilities and Duties)
2. The duration of the contract, which shall be for no more than four years pursuant to Education Code 35031
3. The salary, benefits, and other compensation for the position
(cf. 4154/4254/4354 - Health and Welfare Benefits)
4. The criteria, process, and procedure for evaluation and the conditions for reemployment
(cf. 2140 - Evaluation of the Superintendent)
5. The conditions for termination of the contract including the maximum cash settlement that the Superintendent may receive upon termination of the contract

Note: Pursuant to Government Code 54957, personnel matters related to the appointment or employment of an employee may appropriately be discussed in closed session. However, pursuant to Government Code 54956, as amended by AB 1344 (Ch. 692, Statutes of 2011), the Governing Board is prohibited from deliberating on the salary or other compensation of the Superintendent at a special meeting. See BB 9320 - Meetings and Notices and BB 9321 - Closed Session Purposes and Agendas.

The Board shall deliberate in the closed session of a regular meeting about the terms of the contract.
(Government Code 54956, 54957)

(cf. 9320 - Meetings and Notices)

shall be no greater than the Superintendent's monthly salary multiplied by 18. The cash settlement shall not include any noncash items other than health benefits, which may be continued for the unexpired term of the contract up to 18 months or until the Superintendent finds other employment, whichever occurs first. (Government Code 53260, 53261)

(cf. 4117.5/4217.5/4317.5 - Termination Agreements)

However, when the termination of the Superintendent's contract is based upon the Board's belief and subsequent confirmation through an independent audit that the Superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, the maximum settlement shall be as determined by an administrative law judge but no greater than the Superintendent's monthly salary multiplied by six. (Government Code 53260)

Note: Pursuant to Government Code 53243-53243.4, as added by AB 1344 (Ch. 692, Statutes of 2011), effective January 1, 2012, any Superintendent contract to be executed or renewed by the Board must contain a provision requiring the Superintendent to reimburse the district in circumstances specified below.

In addition, if the Superintendent is convicted of a crime involving an abuse of his/her office or position, he/she shall reimburse the district for payments he/she receives as paid leave salary pending investigation or as cash settlement upon his/her termination, and for any funds expended by the district in his/her defense against a crime involving his/her office or position. (Government Code 53243-53243.4, 53260)

Legal Reference:

EDUCATION CODE

35031 Term of employment

41325-41329.3 Conditions of emergency apportionment

GOVERNMENT CODE

3511.1-3511.2 Local agency executives

53243-53243.4 Abuse of office

53260-53264 Employment contracts

54954 Time and place of regular meetings

54957 Closed session personnel matters

54957.1 Closed session, public report of action taken

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Superintendent Evaluation, 2006

Board Policy

Evaluation Of The Superintendent

BP 2140

Administration

~~***Note: The following optional policy should be revised to ensure consistency with specific evaluation provisions of the Superintendent's contract. Information and training on effective superintendent evaluation are available through CSBA's Governance Consulting Services. ***~~

The Governing Board recognizes that, in order to effectively fulfill its responsibilities for setting direction, ensuring accountability, and providing community leadership for the district, it must adopt measures for holding the Superintendent accountable. At a minimum, the Board shall annually conduct a formal evaluation of the Superintendent's performance to assess his/her effectiveness in leading the district toward established goals. In addition, the evaluation process may include opportunities during the year for review of the Superintendent's progress toward meeting the goals. The evaluation shall be in accordance with the provisions of the Superintendent's contract and any applicable Board policy.

(cf. 0000 - Vision)

(cf. 2121 - Superintendent's Contract)

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

~~***Note: In Duval v. Board of Trustees, the court held that a board could meet in closed session to select the criteria for the superintendent's evaluation, establish a fact-gathering mechanism, and designate particular areas of emphasis because these actions might reflect the board's initial perception of the superintendent's performance since the last evaluation. District legal counsel should be consulted with questions regarding the permissible scope of closed session discussions regarding superintendent evaluation. ***~~

Evaluation criteria shall be agreed upon by the Board and Superintendent prior to the evaluation and shall include, but not be limited to, district goals and success indicators; educational, management, and community leadership skills; and the Superintendent's professional relationship with the Board.

(cf. 2110 - Superintendent Responsibilities and Duties)

(cf. 2111 - Superintendent Governance Standards)

The Board and Superintendent shall jointly determine the evaluation method(s) and schedule that will best serve the district and the structure and format of the instrument to be used.

Prior to the evaluation, the Superintendent shall provide to the Board for its review a report of progress toward district goals, the Superintendent's self-appraisal of accomplishments and

performance, and a statement of actions taken to address any Board recommendation from the previous evaluation.

***Note: Typically, each Board member individually evaluates the Superintendent and those individual evaluations are then summarized into one document. In some districts, the Board president is given the authority to develop this composite while, in others, the Board appoints a subcommittee or another Board member to develop it. The full Board takes action on the composite document that is given to the Superintendent. The following paragraph is optional and may be modified to reflect district practice. ***

Each Board member shall independently evaluate the Superintendent's performance. Based on these individual evaluations, the Board president shall produce a document that summarizes the individual evaluations. The Board shall then take action on this document and present it to the Superintendent for his/her response.

The evaluation shall provide commendations in areas of strength and achievement, provide recommendations for improving effectiveness in areas of concern and unsatisfactory performance, and serve as a basis for making decisions about salary increase and/or contract extension.

The Board shall meet in closed session with the Superintendent to discuss the evaluation.
(Government Code 54957)

(cf. 9321 - Closed Session Purposes and Agendas)
(cf. 9321.1 - Closed Session Actions and Reports)

The Superintendent shall have an opportunity to ask questions, respond verbally and in writing to the evaluation, and present additional evidence of his/her performance or district progress.

After the Board and Superintendent have discussed the evaluation, the Board president and Superintendent shall sign the evaluation and it shall be placed in the Superintendent's personnel file.

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

At the open session after the Superintendent's evaluation or at a subsequent meeting, the Board and Superintendent shall jointly identify performance goals for the next year.

(cf. 9400 - Board Self-Evaluation)

Legal Reference:

GOVERNMENT CODE

53262 Employment contracts, superintendent

54957 Closed session, personnel matters

COURT DECISIONS

Duval v. Board of Trustees, (2001) 93 Cal.App.4th 902

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Superintendent Evaluation, 2006

WEB SITES

CSBA: <http://www.csba.org>

Association of California School Administrators: <http://www.acsa.org>

(7/01 7/04) 3/11

Board Policy

Administrative Discretion Regarding Board Policy

BP 2210

Administration

Note: The following optional policy may be revised to reflect district practice.

Through the adoption of written policies, the Governing Board conveys its expectations for actions that will be taken in the district, clarifies roles and responsibilities of the Board and Superintendent, and communicates Board philosophy and direction. However, the Board recognizes that, at times, situations may arise in the operation of district schools or in the implementation of district programs that are not addressed in Board policy or administrative regulation. When resolution of such a situation necessitates immediate action, the Superintendent or designee shall have the authority to act on behalf of the district.

(cf. 2110 - Superintendent Responsibilities and Duties)

(cf. 9000 - Role of the Board)

(cf. 9310 - Board Policies)

If the situation or its resolution may affect the safety or security of students or staff members, involve a significant impact on student learning, or create a distraction within the school community, the Superintendent or designee shall notify the Board as soon as practicable after its occurrence. The Board president and the Superintendent shall schedule a review of the action at the next regular Board meeting. If the action indicates the need for additions or revisions to Board policies, the Superintendent or designee shall make the necessary recommendations to the Board.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3516.5 - Emergency Schedules)

(cf. 9322 - Agenda/Meeting Materials)

Tier 3 Categorical Flexibility

Note: Education Code 42605, as amended by SB 70 (Ch. 7, Statutes of 2011), grants districts flexibility to use funds received for 39 "Tier 3" categorical programs for any "educational purpose" for the 2008-09 through 2014-15 fiscal years. To receive categorical program funds pursuant to Education Code 42605, the Governing Board must (1) hold a public hearing to take testimony from the public and to discuss and approve the proposed use of the funding and (2) make explicit for each budget item the purposes for which the funds will be used; see BP 3110 - Transfer of Funds. Any district that accepts the flexibility based on these requirements is deemed in compliance with the program and funding requirements of the affected categorical program for the duration of the flexibility.

Note: The following optional section is for use by districts that have accepted the categorical flexibility and provides for the temporary suspension of provisions of affected policies, administrative regulations, and other documents during the period of flexibility. Adoption of this language will enable the district to make programmatic changes without revising and reissuing all affected policies and administrative regulations. In addition, it is recommended that districts add a cautionary notice to each affected policy and regulation to alert readers that provisions in those materials may have been temporarily suspended. See CSBA's policy advisory Policy Implications of Categorical Program Flexibility.

Note: However, this grant of flexibility by the legislature does not affect or alter any existing bargaining agreement that the district may have in place or the terms of any contract with external third parties. Districts are still subject to those contractual obligations, unless those agreements are renegotiated. Districts should examine the terms of these agreements and consult with district legal counsel for guidance.

The Board has determined that it is in the best interest of the district to utilize the categorical program flexibility authorized by Education Code 42605. In implementing the flexibility, the Superintendent, in accordance with Education Code 42605, may suspend any program or funding requirement reflected in any Board policy, administrative regulation, or other document designed for the operation of any Tier 3 categorical program to the extent that such suspension does not affect the terms of any existing district contract or bargaining agreement. As necessary, the Superintendent or designee shall consult with other district staff, including the legal counsel and/or the chief business official, regarding the district's exercise of this flexibility.

The Superintendent or designee shall regularly report to the Board regarding how the district is exercising the flexibility and whether the desired results are being achieved.

- (cf. 0420 - School Plans/Site Councils)
- (cf. 0420.1 - School-Based Program Coordination)
- (cf. 1220 - Citizen Advisory Committees)
- (cf. 1312.4 - Williams Uniform Complaint Procedures)
- (cf. 3110 - Transfer of Funds)
- (cf. 3111 - Deferred Maintenance Funds)
- (cf. 4111 - Recruitment and Selection)
- (cf. 4112.2 - Certification)
- (cf. 4112.21 - Interns)
- (cf. 4113 - Assignment)
- (cf. 4117.14/4317.14 - Postretirement Employment)
- (cf. 4131 - Staff Development)
- (cf. 4131.1 - Beginning Teacher Support/Induction)
- (cf. 4138 - Mentor Teachers)
- (cf. 4139 - Peer Assistance and Review)
- (cf. 4231 - Staff Development)
- (cf. 4331 - Staff Development)
- (cf. 5123 - Promotion/Acceleration/Retention)
- (cf. 5136 - Gangs)

(cf. 5141.32 - Health Screening for School Entry)
(cf. 5145.6 - Parental Notifications)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 5147 - Dropout Prevention)
(cf. 5148.1 - Child Care Services for Parenting Students)
(cf. 5149 - At-Risk Students)
(cf. 6141.5 - Advanced Placement)
(cf. 6142.6 - Visual and Performing Arts Education)
(cf. 6142.91 - Reading/Language Arts Instruction)
(cf. 6142.94 - History-Social Science Instruction)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6151 - Class Size)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6162.52 - High School Exit Examination)
(cf. 6163.1 - Library Media Centers)
(cf. 6164.2 - Guidance/Counseling Services)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer School)
(cf. 6178 - Career Technical Education)
(cf. 6178.2 - Regional Occupational Center/Program)
(cf. 6179 - Supplemental Instruction)
(cf. 6184 - Continuation Education)
(cf. 6185 - Community Day School)
(cf. 6200 - Adult Education)
(cf. 7214 - General Obligation Bonds)
(cf. 9323.2 - Actions by the Board)

Legal Reference:

EDUCATION CODE

35010 Control of district, prescription and enforcement of rules
35035 Powers and duties of superintendent
35160 Authority of governing boards
35160.5 Annual review of school district policies
35163 Official actions, minutes and journal
42605 Tier 3 categorical flexibility

Management Resources:

CSBA PUBLICATIONS

Policy Implications of Categorical Program Flexibility, Policy Advisory, November 2009
Flexibility Provisions in the 2008 and 2009 State Budget: Policy Considerations for Governance
Teams, Budget Advisory, March 2009

CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

Fiscal Issues Relating to Budget Reductions and Flexibility Provisions, April 2009

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

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School-Connected Organizations

***Note: The term "school-connected organization" may include booster clubs, parent-teacher associations aligned with the California State PTA, or other parent-teacher organizations. These organizations generally raise money for classroom activities or activities at specific schools. For policy language about a district's relationship with a foundation, see BP 1260 - Educational Foundation. ***

Note: The following optional policy should be revised to reflect district practice.

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The Governing Board recognizes that parents/guardians and community members may wish to organize parent organizations and/or booster clubs for the purpose of supporting district and extracurricular programs, such as athletic teams, debate teams, or musical groups. The Board appreciates the contributions made by such organizations and encourages their interest and participation in supporting district activities and helping to achieve the district's vision for student learning.

(cf. 0200 - Goals for the School District)

(cf. 6020 - Parent Involvement)

Note: Generally, booster and parent clubs are separate legal entities from the district and thus are not under the control or the responsibility of district personnel. However, Education Code 51521 requires that any fund-raising activity by a school-connected organization, designed to raise money to benefit a school or its students, receive approval from the Governing Board. Thus, it is recommended that districts create an internal control procedure to help ensure district compliance with law.

***Note: Certain tax-exempt organizations may be required to register with the state Attorney General's Registry of Charitable Trusts. As part of this registration, the organization may also be required to file copies of the organization's articles of incorporation and other documents governing its operations. ***

The Board recognizes that school-connected organizations are separate legal entities, independent of the district. However, in order to help the Board fulfill its legal and fiduciary responsibility to manage district operations, any school-connected organization that desires to raise money to benefit any district student shall submit a request for authorization to the Board, in accordance with Board policy and administrative regulation. In addition, the Superintendent or designee shall establish appropriate internal controls for the relationship between school-connected organizations and the district.

(cf. 1321 - Solicitation of Funds from and by Students)

(cf. 1330 - Use of School Facilities)

(cf. 3452 - Student Activity Funds)

Community Relations

***Note: Generally, the funds raised by school-connected organizations benefit a single school. In some districts, there may be legal or equity concerns that result from the benefit provided to a particular school while other schools in the district do not receive the benefit from the additional resources. For example, pursuant to federal and state law (Title IX, 20 USC 1681-1688; Education Code 200-262.4; 5 CCR 4900-4965), the Board is responsible for ensuring that the district's athletic program provides equivalent opportunities for both males and females. Booster club activities must be included in the district's analysis of the equivalent opportunities provided by each school. See BP/AR 6145.2 - Athletic Competition. Because school-connected organizations are separate legal entities, if a concern arises regarding the equitable distribution of funds, the Superintendent or designee should consult with the leadership of such organizations and district legal counsel. For language regarding acceptance of gifts and grants, see BP 3290 - Gifts, Grants, and Bequests. ***

Note: Pursuant to Education Code 51520, food sales by outside organizations may not compete with the district's school nutrition program and must comply with the nutritional standards specified in Education Code 49431 and 49431.2. See BP/AR 3554 - Other Food Sales.

The Board encourages school-connected organizations to consider the impact of fund-raising activities on the overall school and district program. School-connected organizations may consult with the principal to determine school needs and priorities. Activities by school-connected organizations shall not conflict with law, Board policies, administrative regulations, or any rules of the sponsoring school.

(cf. 3290 - Gifts, Grants and Bequests)
(cf. 3554 - Other Food Sales)
(cf. 5030 - Student Wellness)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex
35160 Authority of governing boards
38130-38138 Civic Center Act, use of school property for public purposes
48931 Authorization for sale of food by student organization
48932 Authorization for fund-raising activities by student organization
49431 Sale of food to elementary students during the school day
49431.2 Sale of food to middle, junior, or high school students
49431.5 Sale of beverages at elementary, middle, or junior high schools
51520 Prohibited solicitation on school premises

51521 Fund-raising project
BUSINESS AND PROFESSIONS CODE
17510-17510.95 Solicitations for charitable purposes
25608 Alcohol on school property; use in connection with instruction
GOVERNMENT CODE
12580-12599.7 Fundraisers for Charitable Purposes Act
PENAL CODE
319-329 Lottery, raffle
CODE OF REGULATIONS, TITLE 5
4900-4965 Nondiscrimination in elementary and secondary education programs
15500 Food sales in elementary schools
15501 Food sales in high schools and junior high schools
CODE OF REGULATIONS, TITLE 11
300-312.1 Fundraising for charitable purposes
UNITED STATES CODE, TITLE 20
1681-1688 Discrimination based on sex or blindness, Title IX
COURT DECISIONS
Serrano v. Priest, (1976) 18 Cal. 3d 728

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES
1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89
WEB SITES
CSBA: <http://www.csba.org>
California Office of the Attorney General, charitable trust registry:
<http://caag.state.ca.us/charities>
California State PTA: <http://www.capta.org>

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Advertising And Promotion

Note: The following optional policy addresses the distribution of commercial and noncommercial materials as well as advertising in school-sponsored publications and on school facilities by outside/nonschool groups. Student speech, including the distribution of printed materials by students, is addressed in BP/AR 5145.2 - Freedom of Speech/Expression.

The Governing Board establishes this policy to ensure effective and consistent implementation of its directions related to advertisements and promotions by nonschool groups in school-sponsored publications, web sites, and social media and on school facilities. Student speech shall be regulated in accordance with BP/AR 5145.2 - Freedom of Speech/Expression.

- (cf. 1113 - District and School Web Sites)
- (cf. 1114 - District-Sponsored Social Media)
- (cf. 1330 - Use of School Facilities)
- (cf. 5145.2 - Freedom of Speech/Expression)
- (cf. 6145.5 - Student Organizations and Equal Access)

Note: School facilities and school-sponsored publications are public property and are subject to freedom of expression rights granted by the First Amendment to the United States Constitution and Article 1, Section 2 of the California State Constitution. However, because school facilities and school-sponsored publications are generally for school purposes, they are regarded as "nonpublic fora" and the Governing Board has extensive authority to regulate them. In exercising this authority, the Board may decide not to accept any form of advertising or distribution of materials (nonpublic forum), as stated in Option 1 below, or to accept some advertising and/or distribution of materials, but only from certain groups or on certain topics (limited public forum), as provided in Option 2. In addition, the Board may maintain a "nonpublic forum" for advertising in school publications or on school facilities while designating a "limited public forum" for distribution of materials at district schools, or a "nonpublic forum" at its elementary schools and a "limited public forum" at its high schools.

Note: Whichever option the district chooses, school officials should ensure that they enforce the policy in a consistent manner, as courts look beyond the district's intent as stated in its policy and look to the actual practice of school officials in determining whether a district facility or publication is a "nonpublic" or "limited public" forum (Board of Education of the Westside Community Schools v. Mergens). Because this area of law is complex, it is strongly recommended that legal counsel be consulted prior to the adoption of policy in this area.

OPTION 1: Nonpublic Forum

The Board believes that in order to maintain focus on academic achievement in district schools, students' exposure to the persuasive influence of marketing should be minimized. The Superintendent or designee shall not allow any advertisement from any nonschool group to be included in any district- or school-sponsored publication, web site, or social media, or to be posted on any school property such as scoreboards and billboards. In addition, no nonschool

group's announcement, flyer, or other promotional material shall be disseminated by the district or distributed at any school facility or grounds.

Note: Districts that have created a "nonpublic forum" must delete the remainder of this policy in order to ensure that their "nonpublic forum" status is maintained.

~~OPTION 2: Limited Public Forum~~

Note: When the Board chooses Option 2, it may adopt any rules that are reasonable to achieve its intended purpose for the forum, as long as the rules do not discriminate against members of the public based on their viewpoints. In *Hills v. Scottsdale Unified School District 48*, the Ninth Circuit Court of Appeals held that the district discriminated against the plaintiff on the basis of his religious viewpoint and violated his First Amendment right when the district refused to distribute the plaintiff's brochure for summer camps because it included some religious classes, though it permitted the distribution of similar literature by secular groups.

The Board desires to promote positive relationships between district schools and the community in order to enhance community support and involvement in the schools. The Superintendent or designee may approve:

Note: The Board may select any or all of optional items #1-5 below to reflect the types of materials and/or advertising that it will allow.

1. Distribution of noncommercial materials that publicize services, special events, public meetings, or other gatherings of interest to students or parents/guardians

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 6162.8 - Research)

2. Distribution of promotional materials of a commercial nature to students or parents/guardians

(cf. 1700 - Relations Between Private Industry and the Schools)

3. Paid advertisements on school property, including, but not limited to, ^{billboard} advertisements ~~on billboards and scoreboards~~

4. Paid advertisements in school-sponsored publications, yearbooks, announcements, and other school communications, including web sites and social media

5. Products and materials donated by commercial enterprises for educational use, including those that bear the name and/or logo of the donor, as long as they do not unduly promote the donor or any commercial activity or product

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 6161.11 - Supplementary Instructional Materials)

Note: Generally, courts have upheld procedures that place reasonable "time, place, and manner" restrictions on materials to be distributed, as long as the same restrictions were placed on all materials (Henry v. School Board of Colorado Springs). The district might want to consider developing procedures that limit the "time, place, and manner" of distributions, such as limiting distribution to before or after school hours or creating a central location for the distribution of all materials. Legal counsel should be consulted as appropriate.

Prior to the distribution, posting, or publishing of any nonschool group's promotional materials or advertisement, the Superintendent, principal, or designee shall review the materials or advertisement based on the criteria listed below. He/she may not disapprove materials or advertisement in an arbitrary or capricious manner or in a way that discriminates against a particular viewpoint on a subject that is otherwise allowed by Board policy.

All materials to be distributed shall bear the name and contact information of the sponsoring entity.

Note: The district might also consider requiring sponsoring entities to include a disclaimer on all materials to be distributed. For example, a disclaimer might state that "this event is not school-sponsored or approved" or that "opinions are not necessarily those of the school district or school personnel." The district should consult legal counsel as appropriate.

As necessary, the Superintendent, principal, or designee shall require a disclaimer on any nonschool group's promotional materials to be distributed, posted, or published, stating that the distribution, posting, or publishing of the materials does not imply district endorsement of the group's activities, products, or services. District- and school-sponsored publications shall include a disclaimer stating that the district or school does not endorse any advertised products or services.

Criteria for Approval

Note: The following optional section is for use by districts that select Option 2 (limited public forum) above and may be revised to reflect criteria established by the Board.

The Superintendent, principal, or designee shall not accept for distribution any materials or advertisements that:

1. Are lewd, obscene, libelous, or slanderous
2. Incite students to commit unlawful acts, violate school rules, or disrupt the orderly operation of the schools

***Note: Optional item #3 below prohibits the distribution of political materials or political advertising except under certain circumstances. Pursuant to Education Code 7058, the Board

may conduct a political forum if it is made available to all sides on an equitable basis.***

3. Promote any particular political interest, candidate, party, or ballot measure, unless the candidates or advocates from all sides are provided the opportunity to present their views to the students during school hours or during events scheduled pursuant to the Civic Center Act

(cf. 1160 - Political Processes)

(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)

Note: In DiLoreto v. Downey Unified School District, the Ninth Circuit Court of Appeals held that a district's refusal to post a paid religious advertisement featuring the Ten Commandments on an athletic field fence reserved for commercial advertising was a reasonable way for the district to avoid being placed on one side of a controversial issue. The court concluded that, as a nonpublic forum, the district had the right to regulate content since it did not open the forum (the fence) to all expressive activities but, in fact, had reserved it for commercial speech. Districts wishing to establish policy dealing with the distribution of religious materials should consult legal counsel.

4. Proselytize or position the district on any side of a controversial issue

(cf. 6144 - Controversial Issues)

5. Discriminate against, attack, or denigrate any group on account of any unlawful consideration

(cf. 0410 - Nondiscrimination in District Programs and Activities)

6. Promote the use or sale of materials or services that are illegal or inconsistent with school objectives, including, but not limited to, materials or advertisements for tobacco, intoxicants, non-nutritious foods and beverages, and movies or products unsuitable for children

(cf. 5030 - Student Wellness)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

7. Solicit funds or services for an organization, with the exception of solicitations authorized in Board policy

(cf. 1321 - Solicitation of Funds from and by Students)

8. Distribute unsolicited merchandise for which an ensuing payment is requested

The Superintendent or designee also may consider the educational value of the materials or advertisements, the age or maturity of the students in the intended audience, and whether the materials or advertisements support the basic educational mission of the district, directly benefit

the students, or are of intrinsic value to the students or their parents/guardians.

(cf. 0000 - Vision)

Schools may establish additional criteria pertaining to the content of advertisements in school publications and yearbooks, as deemed appropriate by the Superintendent or designee in accordance with law and Board policy.

Legal Reference:

CALIFORNIA CONSTITUTION

Article 1, Section 2 Free speech rights

EDUCATION CODE

7050-7058 Political activities of school officers and employees

35160 Authority of governing boards

35160.1 Broad authority of school districts

35172 Promotional activities

38130-38138 Civic Center Act

BUSINESS AND PROFESSIONS CODE

25664 Advertisements encouraging minors to drink

U.S. CONSTITUTION

Amendment 1, Freedom of speech and expression

COURT CASES

Hills v. Scottsdale Unified School District 48, (2003) 329 F.3d 1044

DiLoreto v. Downey Unified School District, (1999) 196 F.3d 958

Yeo v. Town of Lexington, (1997) U.S. First Circuit Court of Appeals, No. 96-1623

Hemry v. School Board of Colorado Springs, (D.Col. 1991) 760 F.Supp. 856

Bright v. Los Angeles Unified School District, (1976) 134 Cal. Rptr. 639, 556 P.2d 1090, 18 Cal. 3d 350

Lehman v. Shaker Heights, (1974) 418 U.S. 298

Management Resources:

CSBA PUBLICATIONS

School-Based Marketing of Foods and Beverages: Policy Implications for School Boards,
Policy Brief, March 2006

WEB SITES

CSBA: <http://www.csba.org>

Use Of School Facilities

Note: Education Code 38133 mandates that the Governing Board develop rules and regulations related to the management, direction, and control of school facilities. Pursuant to Education Code 38130-38138 (the Civic Center Act), school facilities are civic centers and, under certain circumstances, members of the school community must be allowed to use them for specified purposes. In granting access for use of school facilities to district residents and community groups, the Board must be careful to avoid discriminating against certain individuals, groups, or viewpoints and thereby violating constitutional requirements, including their free speech rights. In *Good News Club v. Milford Central School*, the U.S. Supreme Court held that the school district violated the club's free speech rights when it denied the club use of school facilities for after-school meetings because of the religious nature of the meetings.

The Governing Board believes that school facilities and grounds are a vital community resource which should be used to foster community involvement and development. Therefore, the Board authorizes the use of school facilities by district residents and community groups for purposes specified in the Civic Center Act, to the extent that such use does not interfere with school activities or other school-related uses.

(cf. 6145.5 - Student Organizations and Equal Access)

School-related activities shall have priority in the use of school facilities and grounds. Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.

Note: The following optional paragraph may be modified to reflect district practice. A district may enter into an agreement with another entity for the joint use of school facilities or grounds. For considerations to guide the development of such an agreement, see BP 1330.1 - Joint Use Agreements. Any district interested in entering into any such agreement is also encouraged to review CSBA's policy brief *Maximizing Opportunities for Physical Activity Through Joint Use of Facilities* and CSBA's publication *Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement* for tips regarding successful collaboration, information about funding sources for joint use, suggested components of joint use agreements, model agreements, and additional resources.

As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the district and the community.

(cf. 1330.1 - Joint Use Agreements)

Note: The following paragraph is optional and may be modified to reflect district practice.

Subject to prior approval by the Board, the Superintendent or designee may grant the use of

school facilities on those days on which the school is closed. (Education Code 37220)

(cf. 6115 - Ceremonics and Observances)

Note: Pursuant to Education Code 38133, the Board is mandated to develop rules and regulations which must include the items specified below for the management, direction, and control of school facilities.

For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that: (Education Code 38133)

1. Aid, encourage, and assist groups desiring to use school facilities for approved activities
2. Preserve order in school buildings and on school grounds and protect school facilities, designating a person to supervise this task, if necessary

(cf. 0450 - Comprehensive School Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

3. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of school work

There shall be no advertising on school facilities and grounds except as allowed by district policy specified in BP 1325 - Advertising and Promotion.

(cf. 1325 - Advertising and Promotion)

Fees

Note: Education Code 38134 authorizes districts to charge an amount "not to exceed" direct costs for the use of school facilities or grounds by community groups and entities and mandates each district to adopt a policy specifying the activities and organizations that shall be charged up to direct costs. Pursuant to Education Code 38134, if the district authorizes any group to use the facilities for religious services, the group must be charged "at least" direct costs.

Note: Option 1 below is for use by districts that choose to charge an amount "not exceeding" direct costs to all community groups, except when the use is for religious service, in which case the group must be charged "at least" direct costs.

Note: Option 2 is for use by districts that choose to grant free use to nonprofit groups organized to promote youth and school activities but charge other groups an amount "not to exceed" direct costs.

Note: Option 3 is for use by districts that grant free use to school-related organizations only.

~~OPTION 1: (Amount not exceeding direct costs to all community groups)~~

~~The Board believes that the use of school facilities or grounds should not result in costs to the district. The Superintendent or designee shall charge all groups granted the use of school facilities or grounds under the Civic Center Act an amount not exceeding direct costs determined in accordance with Education Code 38134. However, if the use of school facilities or grounds is for religious services, the group shall be charged an amount that equals or exceeds the direct costs.~~

~~OPTION 2: (No charge to nonprofit youth and school-oriented organizations)~~

~~***Note: Education Code 38134 lists nonprofit organizations, clubs, and organizations that promote youth and school activities. As amended by SB 1404 (Ch. 764, Statutes of 2012), Education Code 38134 now includes the YMCA and religious organizations or churches that arrange for and supervise sports league activities for youth among these groups.***~~

~~***Note: Districts that wish to give free use to some groups, but charge other groups, should proceed cautiously and ensure that such free use is granted on a reasonable and nondiscriminatory basis. It is strongly recommended that districts consult legal counsel before deciding which groups will be charged and, based upon legal counsel's advice, discuss whether it would be appropriate to specifically name the community groups that will be charged in the district's policy.***~~

The Board authorizes the use of school facilities or grounds without charge by nonprofit organizations, clubs, or associations organized to promote youth and school activities. In accordance with Education Code 38134(a), these groups include, but are not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, and school-community advisory councils. Other groups that request the use of school facilities under the Civic Center Act, including nonprofit groups not organized to promote youth and school activities and for-profit groups, shall be charged an amount not to exceed direct costs. However, if the use of school facilities or grounds is for religious services, the group shall be charged an amount that equals or exceeds direct costs determined in accordance with Education Code 38134.

~~OPTION 3: (No charge to school-related organizations)~~

~~The Board shall grant the use of school facilities or grounds without charge to school-related organizations whose activities are directly related to or for the benefit of district schools. All other groups requesting the use of school facilities under the Civic Center Act shall be charged an amount not to exceed direct costs. However, if the use of school facilities or grounds is for religious services, the group shall be charged an amount that equals or exceeds direct costs determined in accordance with Education Code 38134.~~

~~***Note: The remainder of this section is for use by all districts.***~~

Note: Pursuant to Education Code 38134, as amended by SB 1404 (Ch. 764, Statutes of 2012), until January 1, 2020, the definition of "direct costs" has been modified as specified in the following paragraph. In addition, Education Code 38134, as amended by SB 1404, requires the State Board of Education, not later than December 31, 2013, to adopt regulations for determining "the proportionate share" and the specific allowable costs that a district may include in calculating direct costs of the use of its facilities or grounds.

In determining direct costs to be charged for community use of school facilities or grounds, including, but not limited to, playing or athletic fields, track and field venues, tennis courts, and outdoor basketball courts, the Superintendent or designee shall include a proportionate share of the costs of the following: (Education Code 38134)

1. Supplies, utilities, janitorial services, other services of district employees, and salaries of district employees directly associated with operation and maintenance of the school facilities or grounds involved
2. Maintenance, repair, restoration, and refurbishment of the school facilities or grounds

However, for classroom-based programs that operate after school hours, including, but not limited to, after-school, tutoring, and child care programs, direct costs to be charged shall not include the cost of maintenance, repair, restoration, or refurbishment of the school facilities or grounds. (Education Code 38134)

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)

Note: Education Code 38134 requires the district to charge fair rental value when facilities are used for fundraising activities which are not beneficial to youth, public school activities, or charitable purposes, under the conditions specified below. "Fair rental value" is defined as direct costs plus the amortized costs of the school facilities or grounds used for the duration of the activity.

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)

Legal Reference:
EDUCATION CODE
10900-10914.5 Community recreation programs
32282 School safety plan
37220 School holidays

38130-38138 Civic Center Act, use of school property for public purposes

BUSINESS AND PROFESSIONS CODE

25608 Alcoholic beverage on school premises

MILITARY AND VETERANS CODE

1800 Definitions

UNITED STATES CODE, TITLE 20

7905 Equal access to public school facilities

COURT DECISIONS

Good News Club v. Milford Central School, (2001) 533 U.S. 98

Lamb's Chapel v. Center Moriches Union Free School District, (1993) 508 U.S. 384

Cole v. Richardson, (1972) 405 U.S. 676

Connell v. Higgenbotham, (1971) 403 U.S. 207

ACLU v. Board of Education of Los Angeles, (1961) 55 Cal .2d 167

Ellis v. Board of Education, (1945) 27 Cal.2d 322

ATTORNEY GENERAL OPINIONS

82 Ops.Cal.Atty.Gen. 90 (1999)

79 Ops.Cal.Atty.Gen. 248 (1996)

Management Resources:

CSBA PUBLICATIONS

Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief,
February 2010

Building Healthy Communities: A School Leader's Guide to Collaboration and Community
Engagement, 2009

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Use Of School Facilities

Note: The following administrative regulation is mandated for the management, direction, and control of school facilities, pursuant to Education Code 38133.

Application for Use of Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

Note: The California Supreme Court has determined that the requirements of Education Code 38135 and 38136 are unconstitutional (ACLU v. Board of Education of City of Los Angeles). Although these provisions have not been repealed, districts are advised not to require any oath affirming that the group does not intend to take actions leading to the overthrow of the government.

Note: Other types of oaths have been held constitutionally acceptable. The California Supreme Court upheld the use of an oath that the individual or group does not intend to use school premises to commit unlawful acts (ACLU v. Board of Education), and the U.S. Supreme Court has upheld affirmative loyalty oaths for public employees, expressing a promise to support the federal and state constitutions (Connell v. Higgenbotham; Cole v. Richardson). The accompanying Exhibit provides a sample "Facilities Use Statement." The following paragraph is optional.

Persons or organizations applying for the use of school facilities or grounds shall submit a facilities use statement indicating that they uphold the state and federal constitutions and do not intend to use school premises or facilities to commit unlawful acts.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational, or public agency meetings
2. The discussion of matters of general or public interest

***Note: An Attorney General Opinion (79 Ops.Cal.Atty.Gen. 248 (1996)) found unconstitutional the section of Education Code 38131 which provides that a board may grant the use of school facilities to a religious group to conduct services only when the religious group has no other suitable meeting place. Although Attorney General opinions do not carry the force of law, they are given deference by the courts in the case of legal challenge. Therefore, a district should consult legal counsel before requiring a religious organization to establish that it lacks

another suitable meeting place for the conduct of its services in order to rent school facilities. In that same opinion, the Attorney General also determined that Education Code 38131 does not limit the renewability of the temporary use permit for school facilities by a religious organization. Thus, legal counsel should also be consulted before a district refuses to renew a temporary permit. Item #3 below is consistent with the Attorney General's interpretation of Education Code 38131.***

3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization

4. Child care programs to provide supervision and activities for children of preschool and elementary school age

(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)

5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies

6. Supervised recreational activities, including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youth may participate regardless of religious belief or denomination

7. A community youth center

(cf. 1020 - Youth Services)

Note: Pursuant to Education Code 32282, procedures to allow school facilities to be used by public agencies, such as the Red Cross, for mass care and welfare shelters during an emergency must be included in the comprehensive school safety plan. See AR 0450 - Comprehensive Safety Plan.

8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)

9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization

A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of

the United States, or any of their territories. (Military and Veterans Code 1800)

Note: Education Code 38131 allows the district to grant use of school facilities for other purposes as deemed appropriate. The district may add any other purposes approved by the Governing Board.

10. Other purposes deemed appropriate by the Governing Board

Restrictions

Note: In adopting rules for the management and control of school facilities, districts must be careful to ensure that they do not impose restrictions that may violate constitutionally protected rights. Generally, court decisions have held that districts may not discriminate on the basis of a group's viewpoint, and thus the use of facilities should be granted on a neutral basis. In *Good News Club v. Milford Central School*, the U.S. Supreme Court held that a district which prohibited a religious club from using school facilities after school hours for activities for which it allowed other community groups to use the school facilities discriminated against the club on the basis of the club's religious viewpoint in violation of the First Amendment to the United States Constitution.

Note: Because federal and state constitutional free speech issues may be involved when a district denies the use of school facilities to certain groups, it is strongly recommended that a district consult with legal counsel before doing so.

School facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law
2. Any use which is inconsistent with the use of the school facilities for school purposes or which interferes with the regular conduct of school or school work
3. Any use which involves the possession, consumption, or sale of alcoholic beverages or any restricted substances, including tobacco

(cf. 3513.3 - Tobacco-Free Schools)

Note: Districts may exclude certain facilities from community use for safety or security reasons. Such facilities might include (1) offices or computer rooms containing records and confidential information and (2) science rooms and other rooms containing hazardous chemicals or equipment that cannot be used safely without special knowledge or skills. If desired, those restrictions should be included here. The following paragraph is optional.

The district may exclude certain school facilities from nonschool use for safety or security reasons.

Damage and Liability

Note: Pursuant to Education Code 38134, a district is authorized to take the actions specified in the following optional paragraph when damage to school facilities or grounds occurs from use by a nonprofit group, organization, club, or association that promotes youth and school activities.

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds. (Education Code 38134)

Note: Education Code 38134 distinguishes the liability and insurance obligations of nonprofit groups, clubs, and associations that promote youth and school activities from those of the district. The district is liable for any injuries resulting from its negligence in the ownership and maintenance of its facilities and grounds and must bear the cost of insuring against these risks and defending itself from related claims.

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

Note: Pursuant to Education Code 38134, groups that promote youth and school activities cannot be required to sign hold harmless and indemnification agreements agreeing to defend and indemnify the district against liability arising during the group's use of school facilities to the extent that the agreement requires the group to assume liability for the district's negligence. The statute is unclear as to whether the district can require "non-youth-related groups" to indemnify the district from any and all injuries resulting from the use of the facilities. Districts wishing to create such an agreement should consult legal counsel.

Note: Because hold harmless agreements are only as strong as the groups' credit, districts should generally require proof of insurance in addition to such agreements. When a hold harmless and indemnification agreement appears necessary for any specific school facilities or a specific event, the district's risk manager, insurance carrier, or legal counsel should tailor it to the situation.

As permitted, the Superintendent or designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

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Use Of School Facilities

Note: The following exhibit is provided for the management and control of school facilities pursuant to Education Code 38133 and may be modified to reflect other district requirements such as specific restrictions and insurance documents.

_____ SCHOOL DISTRICT

FACILITIES USE STATEMENT

The undersigned, _____, is duly authorized by _____ (name of organization) _____, to act on its behalf in requesting the use of school facilities, including, but not limited to, executing any agreement or undertaking required by law and district policy and regulations governing the use of the facilities.

The organization shall comply with all restrictions placed on the use of the school facilities by law or district policy or regulations.

The organization recognizes that, in accordance with Education Code 38134, it is liable for any damage to the school facilities or for any injury to any person due to the organization's negligence in using the school facilities.

(Signed) (Date)

(Organization)

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Relations Between Other Governmental Agencies And The Schools

The Governing Board recognizes that agencies at all levels of government share its concern and responsibility for the health, safety, and welfare of youth. The Board and Superintendent or designee shall initiate and maintain good working relationships with representatives of these agencies in order to help district schools and students make use of the resources which governmental agencies can provide.

- (cf. 0450 - Comprehensive Safety Plan)
- (cf. 1020 - Youth Services)
- (cf. 1330 - Use of School Facilities)
- (cf. 3515.2 - Disruptions)
- (cf. 3515.3 - District Police/Security Department)
- (cf. 3515.5 - Sex Offender Notification)
- (cf. 3516 - Emergencies and Disaster Preparedness Plan)
- (cf. 5030 - Student Wellness)
- (cf. 5131.7 - Weapons and Dangerous Instruments)
- (cf. 5141.22 - Infectious Diseases)
- (cf. 5141.4 - Child Abuse Prevention and Reporting)
- (cf. 5145.11 - Questioning and Apprehension by Law Enforcement)
- (cf. 5145.12 - Search and Seizure)
- (cf. 7131 - Relations with Local Agencies)

The district may enter into agreements with other agencies which involve the exchange of funds or reciprocal services. Such agreements shall be approved by the Board and executed in writing.

Elections/Voter Registration

Note: Pursuant to Elections Code 12283, an elections official requesting the use of a school building as a polling place must include in his/her request a list of the schools needed. Such requests must be made within sufficient time before the start of the school year so that the Governing Board can determine and notify parents/guardians whether (1) the school will remain in session on those days, (2) the school day will be designated for staff training and development, or (3) the school will be closed to students and nonclassified employees. See BP 6111 - School Calendar.

If a city or county elections official specifically requests the use of a school building as a polling place, the Board shall allow its use for such purpose. The Board may authorize the use of school buildings as polling places on any election day, and may also authorize the use of school buildings, without cost, for the storage of voting machines and other vote-tabulating devices. If school will be in session, the Superintendent or designee shall identify to elections officials the specific areas of the school buildings not occupied by school activities that will be allowed for use as polling places. (Elections Code 12283)

(cf. 6111 - School Calendar)

When a school is used as a polling place, the Superintendent or designee shall provide the elections official a site with an adequate amount of space that will allow the precinct board to perform its duties in a manner that will not impede, interfere, or interrupt the normal process of voting and shall make a telephone line for Internet access available for use by local elections officials if so requested. He/she shall make a reasonable effort to ensure that the site is accessible to disabled persons. (Elections Code 12283)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

***Note: The following paragraph is for use by districts that maintain high schools. Elections Code 2146 requires the Secretary of State to annually provide high schools with enough voter registration forms for all students who are of voting age or will be of voting age by the end of the year. As added by SB 854 (Ch. 481, Statutes of 2007), Elections Code 2148 requires every high school to designate a contact person and provide his/her address, telephone number, and email address to the Secretary of State to facilitate the distribution of the voter registration materials.

The Superintendent or designee shall designate a contact person at each high school for the Secretary of State to contact in order to facilitate the distribution of voter registration forms to eligible students. The Superintendent or designee shall provide the address, phone number, and email address of each contact person to the Secretary of State. (Elections Code 2148)

***Note: The following optional paragraph is for use by districts that maintain high schools and should be revised to reflect district practice. Elections Code 2146 encourages, but does not require, schools to provide students with the opportunity and means to register to vote, such as distributing voter registration forms in the manner described below. ***

To encourage students to participate in the elections process when they are eligible, the Superintendent or designee shall determine the most effective means of distributing the voter registration forms provided by the Secretary of State including, but not limited to, distributing the forms at the start of the school year, with orientation materials, at central locations, and/or with graduation materials.

(cf. 6142.3 - Civic Education)

Legal Reference:

EDUCATION CODE

10900-10914.5 Cooperative community recreation programs

12400 Authority to receive and expend federal funds

12405 Authority to participate in federal programs

- 17050 Joint use of library facilities
- 17051 Joint use of park and recreational facilities
- 32001 Fire alarms and drills
- 32288 Notice of safety plan
- 35160 Authority of governing boards
- 35160.1 Broad authority of school districts
- 48902 Notification of law enforcement agencies
- 48909 District attorney may give notice student drug use, sale or possession
- 49305 Cooperation of police and California Highway Patrol
- 49402 Contracts with city, county or local health departments
- 49403 Cooperation in control of communicable disease and immunization
- 51202 Instruction in personal and public health and safety
- ELECTIONS CODE
- 2145-2148 Distribution of voter registration forms
- 12283 Polling places: schools
- WELFARE AND INSTITUTIONS CODE
- 828 Disclosure of information minors by law enforcement agency
- 828.1 School district police department; disclosure of juvenile criminal records

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Secretary of State: <http://www.ss.ca.gov>

California Voter Foundation: <http://www.calvoter.org>

Cities, Counties, and Schools Partnership: <http://www.ccspartnership.org>

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Financial Reports And Accountability

Note: The following policy is ~~optional~~ and should be revised to reflect district practice.

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

(cf. 3100 - Budget)
(cf. 3110 - Transfer of Funds)
(cf. 3300 - Expenditures and Purchases)
(cf. 3430 - Investing)
(cf. 4143/4243 - Negotiations/Consultation)
(cf. 9000 - Role of the Board)

Note: The following ~~optional~~ paragraph sets the Governing Board's expectation that the district's financial reports will adhere to generally accepted financial and accounting standards. The Governmental Accounting Standards Board (GASB) is a nonprofit agency that establishes financial and accounting standards for state and local government agencies, including school districts. By using the California Department of Education's (CDE) standardized account code structure (SACS) software to develop financial reports, the district will be assured of complying with generally accepted accounting principles prescribed by GASB and meeting other state and federal reporting guidelines.

The Superintendent or designee shall ensure that all financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). He/she shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

(cf. 3400 - Management of District Assets/Accounts)

When required by law or the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When any such report must be approved by the Board prior to its submission to a local, state, and/or federal agency, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report and meet any applicable submission deadline.

The Board shall regularly communicate the district's financial position to the public and shall use financial reports to determine what actions and budget amendments, if any, are needed to ensure the district's financial stability.

(cf. 1340 - Access to District Records)

Note: The Fiscal Crisis and Management Assistance Team (FCMAT), which advises districts on fiscal management and works with insolvent districts, has identified 15 predictors of fiscal distress common in districts needing state intervention. These conditions include a governance crisis; absence of communication to educational community; lack of interagency cooperation; failure to recognize year-to-year trends (e.g., declining enrollment or deficit spending); flawed projections for average daily attendance; failure to maintain reserves; insufficient consideration of long-term bargaining agreement effects; flawed multi-year projections; inaccurate revenue and expenditure estimations; poor cash flow analysis and reconciliation; bargaining agreements beyond state cost-of-living adjustment; no integration of employee position control with payroll; limited access to timely personnel, payroll, and budget control data and reports; escalating general fund encroachment; and lack of regular monitoring of categorical programs. See FCMAT's Fiscal Oversight Guide for further information.

Note: When the County Superintendent of Schools reviews the district's budget (see AR 3100 - Budget), he/she is required by Education Code 42127 and 42127.6 to consider whether more than three of these predictors are present. If so, or if the district is showing fiscal distress under state criteria and standards for budgets or interim reports, as specified in 5 CCR 15440-15451 and 15453-15464, the County Superintendent must investigate whether the district may be unable to meet its financial obligations for the current or two subsequent fiscal years.

If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.

Note: When a district is fiscally insolvent and is considering applying to the state for an emergency apportionment that exceeds 200 percent of the recommended reserve for that district, Education Code 41326 requires the Board to first discuss the need for that apportionment at a regular or special meeting. At that meeting, the Board must receive testimony from parents/guardians, exclusive representatives of employees, and other community members. If the district receives such an apportionment, it is subject to the conditions set forth in Education Code 41326, including assumption of all the Board's legal rights, duties, and powers by a state-appointed administrator.

Unaudited Actual Receipts and Expenditures

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

Gann Appropriations Limit Resolution

On or before September 15, the Board shall adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

(cf. 9322 - Agenda/Meeting Materials)

Interim Reports/Certification of Ability to Meet Fiscal Obligations

Note: Education Code 42130 requires that the district issue two interim fiscal reports, as described below, based on the criteria and standards adopted by the State Board of Education (SBE) pursuant to Education Code 33127. These criteria and standards are delineated in 5 CCR 15453-15464. See the accompanying administrative regulation for further information about the contents of the interim reports.

The Superintendent or designee shall submit two interim fiscal reports to the Board, the first report covering the district's financial and budgetary status for the period ending October 31 and the second report covering the period ending January 31. The reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and certify, on the basis of the interim report and any additional financial information known by the Board, whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

Note: Education Code 42130 and 42131 require that the interim report and certification be submitted to the County Superintendent in a format or on forms prescribed by the Superintendent of Public Instruction (SPI). The CDE requires that these be reported using the SACS software. Pursuant to Education Code 42131, upon receiving the certification, the County Superintendent is required to send any qualified or negative certification, along with the interim report, to the State Controller and the SPI.

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

Note: Education Code 42131 gives the County Superintendent 75 days after the close of the reporting period to change the district's positive certification to qualified or negative or, as amended by AB 2662 (Ch. 589, Statutes of 2012), to change the district's qualified certification to negative. Districts may appeal the County Superintendent's determination to the SPI, who will then determine the certification to be given to the district.

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Note: Whenever the district receives a qualified or negative certification, Education Code 42131 requires the County Superintendent, within 75 days after the close of the reporting period, to submit his/her comments on the certification to the State Controller and the SPI and report any remedial action proposed or taken under the authority granted to the County Superintendent by Education Code 42127.6. Pursuant to Education Code 42127.6, the County Superintendent is required to take one or more of the following actions: (1) assign a fiscal expert to advise the district on its financial problems; (2) conduct a study of the financial and budgetary conditions of the district including, but not limited to, a review of internal controls; (3) direct the district to submit a financial projection of all fund and cash balances as of June 30 of the current year and subsequent fiscal years; (4) require the district to encumber all contracts and other obligations, prepare appropriate cash flow analyses and monthly or quarterly budget revisions, and appropriately record all receivables and payables; (5) direct the district to submit a proposal for addressing the fiscal conditions that caused the negative or qualified certification; (6) withhold the Board stipend and Superintendent compensation if requested financial information is not provided; and/or (7) assign FCMAT to review and provide recommendations to improve the district's teacher hiring process, teacher retention rate, extent of teacher misassignment, and provision of highly qualified teachers. Education Code 42131 also authorizes the State Controller to conduct an audit or review of the financial condition of any district having a negative or qualified certification.

Note: Pursuant to Education Code 42652, a district that receives a qualified or negative certification also may lose the County Superintendent's or SPI's approval to draw warrants on the county treasury. Furthermore, pursuant to Education Code 42133, a district that receives a qualified or negative certification must have the County Superintendent's approval before issuing any certificates of participation, tax anticipation notes, revenue bonds, or other non-voter-approved debt (see section entitled "Non-Voter-Approved Debt Report" in the accompanying administrative regulation).

***Note: Whenever a district with a qualified or negative certification is negotiating a collective bargaining agreement, it must allow the County Superintendent 10 working days to review and

comment on the proposed collective bargaining agreement pursuant to Government Code 3540.2; see BP 4143/4243 - Negotiations/Consultation.***

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent under the authority granted to him/her pursuant to Education Code 42131.

Note: Whenever the district's second interim report is accompanied by a qualified or negative certification, the district must submit another financial statement by June 1 as described below; this report is sometimes referred to as the "third interim report."

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

Note: Education Code 42637 authorizes the County Superintendent, at any time during the fiscal year if he/she concludes that the district's budget does not comply with criteria and standards adopted by the SBE, to conduct a comprehensive review of the financial and budgetary conditions of the district and report his/her findings to the Board at a public meeting. According to FCMAT's Fiscal Oversight Guide, this provision of the law requires the County Superintendent to exercise this authority when the district receives a negative certification and authorizes him/her to do so when the district receives a qualified certification. After receiving such a report, the Board must respond to the recommendations within 15 days.

At any time during the year when the County Superintendent conducts a comprehensive review of the district's financial and budgetary conditions after he/she has determined that the district's budget does not comply with state criteria and standards for fiscal stability, the Board shall review the County Superintendent's recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of its proposed actions on the recommendation. (Education Code 42637)

Audit Report

Note: Pursuant to Education Code 41020, the Board must, no later than May 1 of each year, arrange for an audit of all the district's funds. However, if the Board has not provided for an audit by April 1, the County Superintendent must do so at the district's cost. Thus, the paragraph below reflects the April 1 deadline.

Pursuant to Education Code 41020, if the district has a disapproved budget, has received a negative certification on any budget or interim fiscal report during the current fiscal year or either of the two preceding fiscal years, or has otherwise been determined by the County Superintendent to have a lack of going concern, any contract the district enters into for auditing services must be approved by the County Superintendent.***

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By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

***Note: Education Code 41020 requires the Board to select an auditor from a directory of certified public accountants and public accountants deemed by the State Controller as qualified to conduct audits of local education agencies. The State Controller is required to publish this directory by December 31 of each year.

Note: In addition, Education Code 41020.5 prohibits the Board from employing any accountant identified by the State Controller as ineligible based on failure of past audits to comply with provisions of the K-12 annual audit guide. The State Controller will annually notify districts of ineligible accountants by March 1.

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Note: Education Code 41020 requires that districts rotate auditors as specified below. However, the district may request that the Education Audit Appeals Panel waive this requirement if no otherwise eligible auditor is available to perform the audit.

The Board shall not select any public accounting firm to provide audit services if the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the district in each of the six previous fiscal years. (Education Code 41020)

Note: Education Code 41020.3 requires the Board to review the audit report at an open meeting by January 31 of each year. However, Education Code 41020 requires that the audit report be filed with the County Superintendent, CDE, and State Controller no later than December 15. Thus, CSBA's publication Maximizing School Board Governance: Fiscal Accountability recommends that the Board conduct its review of the audit prior to December 15 whenever possible.

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

Audit Committee

Note: The following optional section may be revised to reflect district practice. Although it is the responsibility of district staff to prepare financial statements and the responsibility of the independent auditor to assure that the information in the statements is reliable and fairly presented, establishment of an audit committee provides an additional mechanism to ensure fiscal responsibility, as well as providing an opportunity for community participation. Committees established by Board action are subject to the Brown Act; see BP/AR 1220 - Citizen Advisory Committees and BB 9130 - Board Committees.

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

(cf. 1220 - Citizen Advisory Committees)
(cf. 9130 - Board Committees)
(cf. 9140 - Board Representatives)

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
4. Participate with the independent auditor in presenting the audit report to the Board
5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
6. Provide input on the effectiveness of the independent auditor
7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems.

Legal Reference:

EDUCATION CODE

1240 Duties of county superintendent of schools
14500-14508 Financial and compliance audits

17150-17150.1 Public disclosure of non-voter-approved debt
17170-17199.5 California School Finance Authority
33127 Standards and criteria for local budgets and expenditures
33128 Standards and criteria; inclusions
33129 Standards and criteria; use by local agencies
35035 Powers and duties of superintendent
41010-41023 Accounting system
41326 Emergency apportionment
41344 Repayment of apportionment significant audit exceptions
41344.1 Appeals of audit findings
41455 Examination of financial problems of local districts
42100-42105 Requirement to prepare and file annual statement
42120-42129 Budget requirements
42130-42134 Financial reports and certifications
42140-42142 Public disclosure of fiscal obligations
42637 County superintendent review of district's financial and budgetary conditions
42652 Revocation or suspension of warrant authority
48300-48316 Student attendance alternatives

GOVERNMENT CODE

3540.2 School district; qualified or negative certification; proposed agreement review and comment
7900-7914 Appropriations limit
16429.1 Local agency investment fund
53646 Reports of investment policy and compliance

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure
15070 Submission of reports using standardized account code structure
15440-15451 Criteria and standards for school district budgets
15453-15464 Criteria and standards for school district interim reports

19810-19816.1 Audits

UNITED STATES CODE, TITLE 31

7501- 7507 Single audits of federal program funds

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Governance: Fiscal Accountability, 2006

CALIFORNIA DEPARTMENT OF EDUCATION COMMUNICATIONS

New Financial Reporting Requirements for Postemployment Benefits Other than Pensions, February 26, 2007

Audit Resolution Process: Repayment Plans, December 8, 2000

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, September 2006

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS

Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, March 2009

GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (continued)

Statement 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, June 2004

Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999

STATE CONTROLLER PUBLICATIONS

Standards and Procedures for Audits of California K-12 Local Educational Agencies (annual publication)

U.S. GOVERNMENT ACCOUNTABILITY OFFICE AND PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY (PCIE) PUBLICATIONS

Government Auditing Standards, 2011

Financial Audit Manual, revised 2008

U.S. OFFICE OF MANAGEMENT AND BUDGET CIRCULARS

A-133 Audits of States, Local Governments, and Non-Profit Organizations

WEB SITES

CSBA: <http://www.csba.org>

California Association of School Business Officials: <http://www.casbo.org>

California County Superintendents Educational Services Association: <http://www.ccsesa.org>

California Department of Education, Finance and Grants: <http://www.cde.ca.gov/fg>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

Governmental Accounting Standards Board: <http://www.gasb.org>

School Services of California: <http://www.sscal.com>

State Controller's Office: <http://www.sco.ca.gov>

U.S. Government Accountability Office: <http://www.gao.gov>

U.S. Office of Management and Budget: <http://www.whitehouse.gov/omb>

Financial Reports And Accountability

Interim Reports

Note: Education Code 42130 requires that the district issue two interim fiscal reports; see the accompanying Board policy. The reports must be based on the criteria and standards adopted by the State Board of Education (SBE) pursuant to Education Code 33127. These criteria and standards are delineated in 5 CCR 15453-15464 and address the areas listed below.

Note: Pursuant to 5 CCR 15455, one of the criteria is the maintenance of a general fund reserve for economic uncertainty; also see BP 3100 - Budget. By the 2013-14 fiscal year, the district is required to comply with the minimum reserve specified in 5 CCR 15455 applicable to its average daily attendance, which had been temporarily reduced to one-third of that amount beginning in the 2009-10 fiscal year pursuant to Education Code 33128.3.

Each interim fiscal report developed pursuant to Education Code 42130 shall include an assessment of the district budget as revised to reflect current information regarding the adopted state budget, district property tax revenues, if any, and ending balances for the preceding fiscal year. The report shall be based on State Board of Education (SBE) criteria and standards which address fund and cash balances, reserves, deficit spending, estimation of average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected revenue limit, salaries and benefits, other revenues and expenditures, and facilities maintenance. (Education Code 33128.3, 42130; 5 CCR 15453-15464)

The report shall also provide supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, contingent revenues, contributions (i.e., projected contributions from unrestricted general fund resources to restricted general fund resources, projected transfers to or from the general fund to cover operating deficits in the general fund or any other fund, and capital project cost overruns that may impact the general fund budget), long-term commitments, unfunded liabilities, temporary interfund borrowings, the status of labor agreements, and the status of other funds. (Education Code 42130; 5 CCR 15453, 15464)

- (cf. 3100 - Budget)
- (cf. 3111 - Deferred Maintenance Funds)
- (cf. 3220.1 - Lottery Funds)
- (cf. 3300 - Expenditures and Purchases)
- (cf. 3314 - Payment for Goods and Services)

Audit Report

Note: Pursuant to Education Code 41020, each year the district is required to arrange for an independent audit of all the district's funds. The audit must be approved by the Governing Board and submitted to the County Superintendent of Schools, California Department of Education (CDE), and State Controller within specified timelines. See the accompanying Board policy.

The Superintendent or designee shall establish a timetable for the completion and review of the audit within the deadlines established by law.

~~***Note: The following paragraph is optional. The Governmental Accounting Standards Board (GASB) Statement 34 contains requirements for the contents of the district's annual audited financial reports.***~~

The Superintendent or designee shall provide the necessary financial records and cooperate with the auditor selected by the Governing Board to ensure that the audit report contains all information required by law and the Governmental Accounting Standards Board (GASB).

The audit shall include an audit of income and expenditures by source of funds for all funds of the district, including the student body and cafeteria funds and accounts and any other funds under the control or jurisdiction of the district, as well as an audit of student attendance procedures. (Education Code 41020)

(cf. 3430 - Investing)
(cf. 3451 - Petty Cash Funds)
(cf. 3452 - Student Activity Funds)
(cf. 3551 - Food Service Operations/Cafeteria Fund)

~~***Note: The following optional paragraph is for use by districts that elect to participate in the school district of choice program (Education Code 48300-48316); see Option 2 in BP/AR 5117 - Interdistrict Attendance. Pursuant to Education Code 48301, any district that elects to participate in the school district of choice program must ensure that its annual financial audit includes a review of the district's compliance with program requirements to establish a random, unbiased process for student admittance and to provide appropriate and factually accurate parent/guardian communications. A summary of any audit exceptions found by the auditor must be included in reports to each geographically adjacent school district, the county office of education, CDE, and Department of Finance as required by Education Code 48313.***~~

If the district participates in the school district of choice program to accept interdistrict transfers, the Superintendent or designee shall notify the auditor, prior to the commencement of the audit, that the audit must include a review of the district's compliance with specified program requirements. (Education Code 48301)

(cf. 5117 - Interdistrict Attendance)

~~***Note: Pursuant to 31 USC 7502, Office of Management and Budget (OMB) Circular A-133, and subsequent compliance supplements, whenever the district expends \$500,000 or more in federal funds during a fiscal year, its audit of federal funds must be submitted to the federal audit clearinghouse designated by the OMB within the timelines specified below. Although submission of the report is often done by the auditor, it is the district's responsibility to ensure that it is submitted on time.***~~

When required by federal law, specified records pertaining to the audit of federal funds received and expended by the district shall be transmitted to the federal clearinghouse designated by the federal Office of Management and Budget and shall be made available for public inspection. Such records shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the fiscal year, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide. (31 USC 7502)

~~***Note: Pursuant to Education Code 41344 and 41344.1, the district may informally or formally appeal an audit finding to the Education Audit Appeals Panel (EAAP) within the timelines noted below, when the audit finding requires the district to repay an apportionment or pay a penalty. If it finds that there has been substantial compliance with the law, the EAAP may waive or reduce repayments or order other remedial measures to induce future compliance.***~~

If an audit finding results in the district being required to repay an apportionment or pay a penalty, the district may appeal the finding to the Education Audit Appeals Panel by making an informal summary appeal within 30 days of receiving the final audit report or initiating a formal appeal within 60 days of receiving the report. (Education Code 41344, 41344.1)

While a public accounting firm is performing the audit of the district, it shall not provide any nonauditing, management, or other consulting services for the district except as provided in Government Auditing Standards, Amendment #3, published by the U.S. Government Accountability Office. (Education Code 41020)

Fund Balance

~~***Note: The following optional section reflects the provisions of GASB Statement 54, which addresses the manner in which fund balances in the general fund must be reported in external financial reports. Pursuant to GASB 54, the Board has sole authority to specify purposes of committed funds (item #3 below) and also must express, or delegate the authority to express, intended purposes of resources resulting in the assigned fund balance (item #4 below); see BP 3100 - Budget.***~~

In accordance with GASB Statement 54, external financial reports shall report fund balances in the general fund within the following classifications based on the relative strength of constraints placed on the purposes for which resources can be used:

1. Nonspendable fund balance, including amounts that are not expected to be converted to cash, such as resources that are not in a spendable form or are legally or contractually required to be maintained intact
2. Restricted fund balance, including amounts constrained to specific purposes by their providers or by law
3. Committed fund balance, including amounts constrained to specific purposes by the

Board

4. Assigned fund balance, including amounts which the Board or its designee intends to use for a specific purpose
5. Unassigned fund balance, including amounts that are available for any purpose

Negative Balance Report

Note: When applicable, Education Code 42127.5 requires districts to report the reasons for a negative unrestricted fund balance or negative cash balance. "Unrestricted funds" are any funds that are not constrained by law to be spent on specific purposes and which therefore may be spent as the Board deems appropriate. Such funds may be reported in the committed fund balance, assigned fund balance, or unassigned fund balance as provided in items #3-5 in the section "Fund Balance" above.

Whenever the district reports a negative unrestricted fund balance or a negative cash balance in its annual budget or annual audit report, it shall include in the budget a statement that identifies the reasons for the negative unrestricted fund balance or negative cash balance and the steps that have been taken to ensure that the negative balance will not occur at the end of the current fiscal year. (Education Code 42127.5)

Non-Voter-Approved Debt Report

Note: The following section addresses notices regarding the issuance of revenue bonds, certificates of participation, and other non-voter-approved debts. Pursuant to Education Code 17150 and 17150.1, the County Superintendent and County Auditor may, within 15 days of receiving these notices from the district, comment publicly to the Board regarding the capability of the district to repay the debt obligation.

Note: Pursuant to Education Code 42133, a district that has a qualified or negative certification in any fiscal year cannot issue non-voter-approved debt in that fiscal year or in the next fiscal year unless the County Superintendent determines that the district's repayment of the debt is probable.

Upon approval by the Board to proceed with the issuance of revenue bonds or any agreement for financing school construction pursuant to Education Code 17170-17199.5, the Superintendent or designee shall notify the County Superintendent of Schools and the county auditor. The Superintendent or designee shall provide the Board, the County Auditor, the County Superintendent, and the public with related repayment schedules and evidence of the district's ability to repay the obligation. (Education Code 17150)

(cf. 7214 - General Obligation Bonds)

When the Board is considering the issuance of certificates of participation and other debt

instruments that are secured by real property and do not require the approval of the voters of the district, the Superintendent or designee shall provide notice to the County Superintendent and County Auditor no later than 30 days before the Board's approval to proceed with issuance. The Superintendent or designee shall provide the Board, the County Auditor, the County Superintendent, and the public with information necessary to assess the anticipated effect of the debt issuance, including related repayment schedules, evidence of the district's ability to repay the obligation, and the issuance costs. (Education Code 17150.1)

Other Postemployment Benefits Report (GASB 45)

Note: GASB Statement 45 contains reporting requirements pertaining to "other postemployment benefits" (OPEBs) (i.e., medical, dental, vision, hearing, life insurance, long-term care, long-term disability, and other nonpension benefits for retired employees). Under GASB 45, the district must report OPEBs as a current expense during the working years of an employee, calculated by an actuary using one of six specified actuarial cost methods. In addition, to the extent that the OPEBs are not prefunded in a designated fund or irrevocable trust, they must be reported as a liability on the district's financial statements. The decision of whether to prefund the benefits, and by how much, is at the Board's discretion; see BP 3100 - Budget.

Note: The SBE's criteria and standards for budget adoption (5 CCR 15440-15451) require districts to estimate unfunded OPEBs as well as the unfunded portion of any self-insured benefits program. Changes to the unfunded liabilities are disclosed at interim reporting periods (5 CCR 15453, 15464). These reports are included in the state's standardized account code structure software used to develop budget and interim reports.

Note: CSBA's GASB 45 Solutions program provides access to qualified actuaries and consultants and a GASB 45-compliant trust to prefund future obligations. See CSBA's web site for further information.

Note: The following optional section may be revised to reflect district practice and should be deleted by districts that do not provide OPEBs.

In accordance with GASB Statement 45, the district's financial statements shall report the annual expense of nonpension other postemployment benefits (OPEBs) on an accrual basis over retirees' active working lifetime, as determined by a qualified actuary procured by the Superintendent or designee. To the extent that these OPEBs are not prefunded, the district shall report a liability on its financial statements.

(cf. 4154/4254/4354 - Health and Welfare Benefits)
(cf. 9250 - Remuneration, Reimbursement and Other Benefits)

The Superintendent or designee shall annually present the estimated accrued but unfunded cost of OPEBs and the actuarial report upon which those costs are based at a public meeting of the Board. (Education Code 42140)

Note: Pursuant to GASB 45, the district must arrange for an actuary to update the valuation of its OPEB obligations either every two years (for OPEB plans with a total membership of 200 or more) or every three years (for OPEB plans with fewer than 200 members). CDE correspondence dated February 26, 2007 indicates that districts with fewer than 100 plan members may use an alternative method that does not require the services of an actuary. The district may revise the following paragraph to reflect the district's circumstances.

The amount of the district's financial obligation for OPEBs shall be reevaluated every two or three years in accordance with GASB 45 depending on the number of members in the OPEB plan.

Workers' Compensation Claims Report

Note: The following optional section is for use by districts that are self-insured for workers' compensation claims, either individually or as part of a joint powers agency. See BP 3100 - Budget for provisions related to funding the estimated accrued cost of workers' compensation claims.

The Superintendent or designee shall annually provide the Board, at a public meeting, information and related actuarial reports showing the estimated accrued but unfunded cost of workers' compensation claims. The estimate of costs shall be based on an actuarial report completed at least every three years by a qualified actuary. (Education Code 42141)

(11/09 7/10) 4/13

VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
DISTRICT/CHARTER Mesa Union School District

POSITION AUTHORIZATION REQUEST (PAR) AND NOTICE OF EMPLOYMENT CHANGE (NOE)

TO BE COMPLETED BY THE REQUESTING DEPARTMENT: PLEASE PROVIDE ALL INFORMATION AS ACCURATELY AND COMPLETELY AS POSSIBLE.

JOB TITLE: Migrant Summer School Instructional Assistant		<input type="checkbox"/> CONFIDENTIAL	<input type="checkbox"/> CERTIFICATED	REPLACEMENT FOR:
		<input checked="" type="checkbox"/> CLASSIFIED	<input type="checkbox"/> MANAGEMENT	
LOCATION: District Office	HRS. PER DAY: / 4	<input type="checkbox"/> ADDON		
DEPARTMENT: Classified Instructional Assistant	DAYS PER YEAR: 20	<input checked="" type="checkbox"/> *NEW POSITION		
FTE:		<input type="checkbox"/> SUBSTITUTE/EXTRA HELP		
ADD ON/ STIPEND FOR:		<input type="checkbox"/> STIPEND		

CALENDAR CODE:
CEV

ASSIGNMENT:
FROM: 7/15/2013-8/9/2013
TO:

ACCT #: 010-2100-3061-0-7110-1000-MEL-00X-0000-0	FUNDING SOURCE: Migrant	POSITION NUMBER:
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EMPLOYEE SELECTED: Martha Bautista

APPROVING SIGNATURE:	DATE:
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POSITION INFORMATION

EFFECTIVE DATE: 7/12/2013	Previous Position # ASSIGNMENT
	CURRENT

SALARY (AMOUNT) \$16.39

COLUMN/STEP R2-001/Step 5

STIPENDS/LONGEVITY

STATUS	<input type="checkbox"/> PROB. (CLASS)	<input type="checkbox"/> PROB. (CERT)	<input type="checkbox"/> STUDENT
	<input type="checkbox"/> SUBSTITUTE	<input checked="" type="checkbox"/> PERMANENT	<input type="checkbox"/> TEMPORARY

REASON FOR ACTION:	<input checked="" type="checkbox"/> ADDITIONAL POSITION	<input type="checkbox"/> NEW CLASS	<input type="checkbox"/> RETURN LOA
	<input type="checkbox"/> DECREASE IN HRS/YR	<input type="checkbox"/> NEW HIRE	<input type="checkbox"/> TERMINATE
	<input type="checkbox"/> INCREASE IN HRS/YR	<input type="checkbox"/> NO CHANGE IN HOURS	<input type="checkbox"/> REASSIGNED
	<input type="checkbox"/> LOA	<input type="checkbox"/> OTHER	<input type="checkbox"/> NOT RENEWED

COMMENT:

APPROVED	DATE
SUPERINTENDENT/DIRECTOR:	
PERSONNEL ACTION TO BOARD:	

VENTURA COUNTY SCHOOLS BUSINESS SERVICES AUTHORITY
DISTRICT/CHARTER Mesa Union School District

POSITION AUTHORIZATION REQUEST (PAR) AND NOTICE OF EMPLOYMENT CHANGE (NOE)

TO BE COMPLETED BY THE REQUESTING DEPARTMENT: PLEASE PROVIDE ALL INFORMATION AS ACCURATELY AND COMPLETELY AS POSSIBLE.

JOB TITLE: Migrant Summer School Teache	<input type="checkbox"/> CONFIDENTIAL <input type="checkbox"/> CLASSIFIED	<input checked="" type="checkbox"/> CERTIFICATED <input type="checkbox"/> MANAGEMENT	<input type="checkbox"/> EXISTING POSITION REPLACEMENT FOR:
LOCATION: District Office	HRS. PER DAY: /	4	<input type="checkbox"/> ADDON
DEPARTMENT: Certificated	DAYS PER YEAR:	21	<input checked="" type="checkbox"/> *NEW POSITION
FTE: 2.00			<input type="checkbox"/> SUBSTITUTE/EXTRA HELP
ADD ON/ STIPEND FOR:			<input type="checkbox"/> STIPEND

CALENDAR CODE: CEV	ASSIGNMENT: FROM: 7/12/2013-8/9/2013 TO:	
ACCT #: 010-1100-3061-0-7110-1000-MEL-000-0000-0	FUNDING SOURCE: Migrant	POSITION NUMBER:

EMPLOYEE SELECTED: Jill Brody, Carolyn Grogan, Kim Kuklenski, Deanna Sakai, Lynn Slidders
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APPROVING SIGNATURE:	DATE:
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POSITION INFORMATION

EFFECTIVE DATE: 7/12/2013	Previous Position # ASSIGNMENT CURRENT
SALARY (AMOUNT) \$35.00 hourly	
COLUMN/STEP Certificated Hourly	
STIPENDS/LONGEVITY	

STATUS	<input type="checkbox"/> PROB. (CLASS)	<input type="checkbox"/> PROB. (CERT)	<input type="checkbox"/> STUDENT
	<input type="checkbox"/> SUBSTITUTE	<input checked="" type="checkbox"/> PERMANENT	<input type="checkbox"/> TEMPORARY

REASON FOR ACTION:	<input checked="" type="checkbox"/> ADDITIONAL POSITION	<input type="checkbox"/> NEW CLASS	<input type="checkbox"/> RETURN LOA
	<input type="checkbox"/> DECREASE IN HRS/YR	<input type="checkbox"/> NEW HIRE	<input type="checkbox"/> TERMINATE
	<input type="checkbox"/> INCREASE IN HRS/YR	<input type="checkbox"/> NO CHANGE IN HOURS	<input type="checkbox"/> REASSIGNED
	<input type="checkbox"/> LOA	<input type="checkbox"/> OTHER	<input type="checkbox"/> NOT RENEWED

COMMENT:	Teachers will job share 2(FTE) positions.
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APPROVED	DATE
SUPERINTENDENT/DIRECTOR:	
PERSONNEL ACTION TO BOARD:	