FULLERTON SCHOOL DISTRICT BUSINESS SERVICES DIVISION

DATE: June 25, 2013

TO: Board of Trustees

Robert Pletka, Ed.D.

FROM: Susan Cross Hume, CPA, CIA, CGMA

Assistant Superintendent, Business Services

SUBJECT: FINAL BUDGET FOR 2013-14 AND MULTI-YEAR FINANCIAL PROJECTIONS

The estimated ending balances for the 2012-13 fiscal year and our initial budget for the 2013-14 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents its estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

2012-13 Estimated Unaudited Actuals

The estimated unaudited actuals consist of the District's current budget, adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Revenue Limit projection to our Orange County Department of Education (OCDE) projection.
 - There are no material changes to the Revenue Limit since the Second Interim Report. The District had projected a P-2 ADA increase of 100; the actual increase was 98.
- Updating categorical revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments.
 - Various minor changes to categorical programs have been incorporated into the budget for the Estimated Actuals. There are no material changes to categorical budgets through year-end.
- Analysis and revision of General Fund expense accounts.
 - Fiscal staff have reviewed line item expenditure budgets, budget vs. actual, for all General Fund programs and accounts. Based upon this analysis, there are no material differences between the budget as presented at Second Interim and the Estimated Actuals.
- Projection of restricted fund balance carryovers.
 - District fiscal staff has analyzed estimated results for each categorical program the District operates. Estimated carryover amounts should not materially vary from budget.
- All other line item 2012-13 budget amounts are not expected to be materially different from the Second Interim budget and thus are carried forward to the year-end projection.

Based upon a review of current actual financial data (as of month-end May 31, 2013), we estimate that the District will show final unaudited actual results which approximate the current budgeted amounts.

Based upon the assumptions listed above, the Estimated Actuals show a net decrease to the fund balance of (\$1,054,402). This consists of a net increase in the Unrestricted Fund of \$1,143,112, combined with a net decrease to the Restricted Fund of (\$2,197,514). These results do not vary significantly from the District's Second Interim projections.

The estimated total ending General Fund balance at June 30, 2013, is \$21,449,528. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$17,799,165, which is 17.06% of total General Fund expenditures. (The state requirement is 3 %.)

These projections constitute our best estimate at this time of how the District will finish the 2012-13 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (J-200 Unaudited Actuals) in August. Results will be presented to the Board in early September.

2013-14 Budget

State Budget Outlook

On January 10, 2013, Governor Brown introduced his proposed 2013-14 State Budget, beginning the legislative process for the upcoming fiscal year. On May 14, 2013, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature then has until June 15 to revise and pass.

The Governor's budget reflects a better economic growth outlook for the state, resulting in increased revenues to K-12 education. The main components for Proposition 98 funding include:

- Implementation of the Local Control Funding Formula (LCFF). The centerpiece of the
 Governor's education finance reform, this plan would replace the Revenue Limit and reallocate
 apportionment revenues to districts with higher student needs. Although the plan was
 originally touted as giving the districts extra flexibility for spending decisions, since its roll-out in
 January it appears that the money will be more restricted in its spending purposes. There is
 also a significant reporting and accountability component.
- Additional reduction in apportionment deferrals. Although strictly speaking this does not help school districts with their bottom line financials and fund balance percent, it does alleviate cash flow issues.
- The Governor uses additional funds generated by increased tax receipts since the beginning of the year to provide a one-time grant to districts of \$170 per student to assist school districts in implementing the Common Core academic standards.
- Backfilling of cuts to Federal Special Education revenues caused by sequestration (though other Title programs will incur cuts).

Although the Governor's updated May Revision shows more revenues for 2012-13, he is projecting a decrease in revenues in 2013-14. The Legislative Analyst disagrees with the Governor, seeing a much brighter economic future for the state.

The Senate and Assembly have each released their proposed budget, both of which assumed the additional revenues projected by the Legislative Analyst. The Conference Committee on the Budget convened on May 31 to work out their differences and prepare a budget to submit to the entire Legislature for approval. At the time of this writing, the Committee was still meeting, and the final budget had not yet been determined.

FSD 2013-14 Budget

When building its budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE), and the Orange County Department of Education (OCDE). By law, the state is required to pass its budget by June 15. The District then builds its budget based upon the state's allocations. In years when the state does not pass an on-time budget, the District's budget is based upon the Governor's May

Revision. Further revisions to update the District's budget will then be made after the Governor signs the state budget.

Revenue accounts are estimated based upon the CDE's and OCDE's projections of the June 30 state budget. Since the state budget was still undetermined as of the preparation of the District budget, the District has conservatively estimated state revenues using COLA and deficit reduction to determine base revenue limit, with no other COLAs applied to any other state programs, except for Special Education. The District has not added any new state-funded programs to its budget. The District has not incorporated LCFF into its budget.

Expenditures are forecast taking into account all known and projected increases and decreases in expenditures, including changes due to our negotiated salary agreements, step and column, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases.

The District's budget is required by law to be reviewed and approved by OCDE. Our OCDE consultant reviews all of our detailed assumptions for both our 2013-14 budget and our three-year projection. A budget built on assumptions that cannot be verified and justified by OCDE will not be approved.

The following provides more details on the budget.

Revenues

The 2013-14 General Fund budget projects total revenues of \$104.4 million, for a net increase (over 2012-13 estimated revenues) of \$2.7 million. The majority of the net change is due to a projected increase in revenue limit income through a combination of a COLA increase and a reduction of the deficit rate.

Revenue Limit income is projected to increase by a COLA of 1.565%, further increased by a reduction in the deficit factor from 22.272% to 18.997%. This results in a net increase of 5.85%. Although the District expects some small increase in overall enrollment, there is no projected change in District ADA for the budget.

Federal revenues are projected with no COLA and a projected decrease as a result of sequestration. Although the Governor's May Revise recommends backfilling school districts for amounts lost for Federal Special Education revenues due to sequestration, the District will still lose funding from Title 1, Title 2, and Title 3.

State categorical programs are budgeted with a -0- COLA, except for Special Education. As noted above, the District HAS NOT incorporated the Governor's proposed Local Control Funding Formula into its budget. Additionally, the District has not added any potential revenues into its budget for the proposed Common Core block grant, nor the Proposition 30 energy efficiency funding.

Other revenues are based upon historical trends and estimated actuals.

Categorical Sweeps

As part of the state's "flexibility" package granted to school districts, revenues from those categorical programs identified as Tier III may be swept for use to the District's Unrestricted General Fund until fiscal year 2014-15. No Tier III programs have been eliminated. The District will continue to utilize programs and funding first identified in the 2009-10 budget to help offset cuts to the Revenue Limit. For 2013-14 this amounts to \$3.1 million in ongoing dollars that have been reallocated from specific program budgets to the Unrestricted Fund. A detailed list by program is attached.

Expenditures

For 2013-14, total General Fund expenditures are projected at \$105.3 million, a net increase of \$1.3 million from 2012-13. The majority of the change occurs in salary and benefit cost line items. Increased costs are due to the restoration of five furlough days, negotiated step and column increases, and estimated health insurance cost increases.

Uncertainties Regarding the State Budget

Once the state budget is completed and signed, the District will prepare a revised budget with the actual state funding.

Although the District has used a "best guess" estimate of its state revenues, it believes that the projected revenues are conservatively estimated and that revised budget amounts, once a final budget is received from the state, will not be materially less than what is projected in this budget.

Change in Fund Balance

Based upon these assumptions, the estimated total ending General Fund balance for the 2013-14 fiscal year shows a net increase of \$473,703. As the Restricted (Categorical) General Fund is budgeted to net to zero (revenues equal expenses), this entire increase is in the Unrestricted General Fund.

The estimated total ending General Fund balance for the 2013-14 fiscal year is \$21,923,231. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$18,716,492, which is 17.74% of total General Fund expenditures.

Three-Year Projection

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not required to certify the District's financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

The District's three-year projection shows Unrestricted General Fund ending fund balance amounts as follows:

	<u>Percent</u>	Amount Above 3%
June 30, 2014	17.74%	\$15,550,813
June 30, 2015	16.30%	\$14,402,900
June 30, 2016	13.22%	\$11,308,025

As noted above, the District's projections are subject to change with the final budget approved by the Legislature and Governor.

OTHER FUNDS

Child Development Fund: The Child Development Fund records the financial activities from the following District programs: state-funded preschool, state-funded before- and after-school programs, parent-paid before- and after-school care, and tuition-based preschool. Although the fund is showing a projected net deficit spending for the current (2012-13) fiscal year, due to under spending of budgeted amounts, the Fund expects to end in a positive income position. The fund balance is also projected to increase slightly in the budget year (2013-14).

Cafeteria Fund: The Cafeteria Fund continues to operate in a strong financial position. Participation in the National and State School Lunch and Breakfast programs continues to rise. The fund is projecting net income for both the current and budget fiscal years.

Deferred Maintenance Fund: The Deferred Maintenance Fund is projected to spend down reserves in both the current and budget years. The state-funded deferred maintenance allowance of approximately \$490,000 a year is classified as a Tier III categorical and has been swept to the Unrestricted General Fund to offset other cuts from the state. The District plans to continue to spend \$400,000 annually from the fund to complete required deferred maintenance projects. Where possible, the District will utilize developer fees and redevelopment pass-through payments to complete necessary projects.

Special Reserve Fund—Other than Capital Outlay: This Special Reserve Fund accounts for mandated cost revenues previously set aside by the District as a "rainy day" fund. The District is now drawing down on those funds in order to offset cuts from the state. Amounts transferred to the Unrestricted General Fund are \$1.0 million in the current fiscal year and \$1 million in the budget year. The projected balance in the fund at June 30, 2014, is \$.875 million, allowing for one more year of budget relief projected to the General Fund.

Special Reserve Fund—Post Employment Benefits: This Special Reserve Fund accounts for amounts previously set aside by the District to fund retiree benefits. The District projects to transfer \$580,000 a year through 2013-14 from this fund to the Unrestricted General Fund to cover these costs.

Bond Building Fund: This fund accounts for amounts remaining from the District's former general obligation bonds proceeds. Certain capital expenditures which cannot be funded from the Deferred Maintenance, Developer Fee, or Special Reserve for Capital Outlay funds are paid for from this fund.

Capital Facilities Fund: The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$222,000 in fees was collected in 2012-13. Revenues for the budget year are projected and budgeted as cash is received. Expenditures from this fund are for capital projects related to growth in student enrollment.

Special Reserve Fund—Capital Outlay Projects: This fund records financial activity related to the Laptop Reserve, and also revenues received from the City of Fullerton as pass-through payments from their Redevelopment Agency.

Capital Projects Fund—Blended Components: This fund records the financial activity related to the District's two Community Facility Districts (CFDs). Revenues are taxes collected from homeowners, and expenditures are primarily payments to bond holders as well as administrative expenses related to the CFDs' operations.

Self-Insurance Fund: The Self-Insurance Fund consists of three sub-funds: Property and Liability, Workers' Compensation, and the Dental Self-Insurance Reserve.

The District is responsible for a \$5,000 deductible per claim for property damage, \$50,000 deductible per claim for liability, and \$1,000,000 per claim for Workers' Compensation. Excess insurance is purchased for amounts over the deductibles. Liabilities are projected and booked, and claims and claims expenses are paid through these two sub-funds. Excess insurance is also purchased from the funds.

The District funds the Property and Liability Fund by charging an allocated amount to the General Fund, Cafeteria Fund, and Child Development Fund. The amounts charged in 2012-13 provided sufficient funding. These amounts are not expected to increase materially in 2013-14.

Currently the District charges a 1.2% payroll tax on all payrolls to fund the Workers' Compensation Fund. This rate provided more than sufficient funding to cover costs of excess insurance, claims, and claims expenses for 2012-13.

The Dental Self-Insurance Reserve maintains a balance to pay any tail claims incurred by the District from a former JPA self-insurance plan it participated in. There is no activity projected in this reserve.

FULLERTON SCHOOL DISTRICT GENERAL FUND BUDGET—2013-14 BUDGET HIGHLIGHTS—REVENUES

REVENUE LIMIT FACTORS

Statutory Cost of Living Adjustment (COLA)

Deficit factor (reduced from 22.272%)

Net effect

5.85%

Per ADA Allocation

\$5,296.17

AVERAGE DAILY ATTENDANCE (ADA)

ADA Used in Calculation of 2013-14 Revenue Limit 13,503

Change from 2012-13 Revenue Limit ADA -0-

-0-

FEDERAL REVENUES

COLA applied to Federal programs

Effect of Sequestration:

• Program cuts due to sequestration:

 Title I
 \$128,079

 Title II
 12,814

 Title III
 33,019

 Total
 \$173,912

Sequestration cuts which will be backfilled from state:
 Federal Special Education (IDEA) \$128,308

STATE REVENUES

COLA applied to Special Education 1.565%

COLA applied to all other state categorical programs -0-

Lottery projected at \$154.00 per ADA (\$124.00 Unrestricted, \$30.00 Restricted)

K-3 Class Size Reduction projected at \$1,071, less penalty for loading at 22:1 per student (no change from prior year)

Mandated Cost revenues projected to increase from \$32 to \$47 per ADA. The District is utilizing the block grant.

FULLERTON SCHOOL DISTRICT GENERAL FUND BUDGET—2013-14 BUDGET HIGHLIGHTS—EXPENDITURES

MAJOR CHANGES TO EXPENDITURE ACCOUNTS (Unrestricted General Fund)

Salary and Benefits:

Step and column increase	\$954,693
Restore five furlough days	\$1,778,000
Provision for increase in Health Insurance costs	\$1,002,000

Fullerton School District 2013-14 Budget Projection Assumptions Fiscal Years Ending June 30, 2013, 2014, 2015, 2016

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Revenue Limit				
Statutory COLA	3.24%	1.565%	1.80%	2.20%
Deficit	22.272%	18.997%	18.997%	18.997%
Net Change to Revenue Limit	1.08%	5.85%	1.80%	2.20%
Dollars per ADA Change from prior years	\$5,004 \$53	\$5,296 \$292	\$5,392 \$96	\$5,510 \$118
Funded ADA	13,503	13,503	13,503	13,503
Change in Funded ADA	+98	-0-	-0-	-0-
Categorical Program C	OLAs			
Federal Programs	None Projected	None Projected	None Projected	None Projected
State Programs	None Projected	None Projected	None Projected	None Projected
Special Education	None Projected	1.565%	1.80%	2.20%
Class Size Reduction	\$1,071 per student	\$1,071 per student	\$1,071 per student	\$1,071 per student
Lottery (per ADA)	\$154.00	\$154.00	\$154.00	\$154.00
Mandated Costs	\$433,044	\$634,688	\$634,688	\$634,688
Encroachment Special Education	Based on current income estimates from SELPA and current expenditure projections	Based on current income estimates from SELPA and current expenditure projections	5%	5%
Routine Repair and Maintenance	Based on current expenditure projections	Based on current expenditure projections	5%	5%

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Interfund Transfers In Fund 17—Special Reserve (Mandated Costs)	\$1,000,000	\$1,000,000	\$875,000	-0-
Fund 20—Special Reserve (Post- employment benefits)	\$580,000	\$580,000	\$127,000	-0-
Fund 21—Building Fund	\$19,900	-0-	-0-	-0-
Employee Compensation Increase (other than Step and Column)	-0-	-0-	-0-	-0-
Step and Column Increases				
Certificated		1.6%	1.6%	1.6 %
Classified		1.0%	1.0%	1.0%
Benefits		1.0%	1.0%	1.0%
Estimated increase	5%	9%	9%	9%
for health insurance	\$506,000	\$1,002,000	\$1,045,000	\$1,045,000
Supplies and Services	Current year projected expenditures	Current year projected expenditures adjusted by CPI and known changes	Adjusted by CPI	Adjusted by CPI

Fullerton School District 2013-14 Budget Assumptions Tier III Programs—Amounts Redirected to Unrestricted General Fund Budget

The following Tier III categorical amounts, which were formerly restricted to specific use, have been reallocated to the District's Unrestricted General Fund Budget for 2013-14. The budgeted amounts have been projected in the three-year projection to remain in the Unrestricted Fund for all three years. No Tier III programs have been eliminated. The required Public Hearing was held by the Board of Trustees on May 21, 2013.

P.E. Teacher Incentive	\$	176,108
Instructional Materials		344,732
Math and Reading Professional Development		117,242
Pupil Retention Block Grant		4,347
Professional Development Block Grant		592,394
Targeted Instructional Improvement Grant		899,088
Supplemental School Counseling		186,133
Oral Health Assessment		9,873
Supplemental Hourly Programs		297,853
Deferred Maintenance		487,799
	<u>\$ 3</u>	<u>3,115,569</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT UNRESTRICTED GENERAL FUND 2013-14

	Esti	mated Actuals 2012-13	Adopted Budget 2013-14	
Revenues				
Revenue Limit	\$	66,304,143	\$	69,493,992
Federal Revenues	\$	47,677	\$	156,298
State Revenues	\$	11,339,490	\$	11,366,706
Other Local Revenues	\$	1,033,848	\$	640,192
Total Revenues	\$	78,725,158	\$	81,657,188
Expenditures				
Certificated Salaries	\$	40,450,419	\$	42,985,474
Classified Salaries	\$	8,170,919	\$	8,041,867
Employee Benefits	\$	16,092,491	\$	16,769,933
Books and Supplies	\$	2,180,737	\$	2,128,074
Services and Other Operating	\$	4,499,955	\$	4,452,417
Capital Outlay	\$	-	\$	-
Other Outgo	\$	527,630	\$	527,345
Direct Support	\$	(854,364)	\$	(870,643)
Total Expenditures	\$	71,067,787	\$	74,034,467
Excess (deficiency) of revenues over				
expenditures	\$	7,657,371	\$	7,622,721
Other Financing Sources (Uses) Interfund Transfers In	c	1 500 000	¢	1 590 000
	\$	1,599,900	\$	1,580,000
Interfund Transfers Out	\$	329,992	\$	223,220
Contributions	<u>\$</u>	(7,784,167)	<u>\$</u> \$	(8,505,798)
Total Other Financing Sources (Uses)	Ф	(6,514,259)	Ф	(7,149,018)
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	1,143,112	\$	473,703
Beginning Fund Balance	\$	20,306,416	\$	21,449,528
Audit Adjustment	\$		\$	
Adjusted Beginning Fund Balance	\$	20,306,416	\$	21,449,528
Ending Fund Balance	\$	21,449,528	\$	21,923,231
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Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	100,000	\$	100,000
Reserve for Stores	\$	94,810	\$	94,810
Reserve for Prepaid Exp	\$	1,135,746	\$	1,135,746
Reserve for Econ Uncertainties	\$	3,129,158	\$	3,165,679
Other Assignments	\$	2,319,807	\$	1,876,183
Legally Restricted Fund Balance	\$		\$	***
Unassigned	\$	14,670,007	\$	15,550,813
Total Ending Fund Balance	\$	21,449,528	\$	21,923,231

FULLERTON ELEMENTARY SCHOOL DISTRICT RESTRICTED GENERAL FUND 2013-14

	Esti	imated Actuals 2012-13	Ad	opted Budget 2013-14
Revenues				
Revenue Limit	\$	1,940,713	\$	1,979,527
Federal Revenues	\$	6,404,773	\$	5,403,439
State Revenues	\$	6,678,539	\$	6,409,450
Other Local Revenues	\$	7,901,778	\$	8,966,746
Total Revenues	\$	22,925,803	\$	22,759,162
Expenditures				
Certificated Salaries	\$	10,054,111	\$	10,157,551
Classified Salaries	\$	7,227,606	\$	7,469,160
Employee Benefits	\$	5,799,090	\$	5,968,620
Books and Supplies	\$	5,135,339	\$	3,315,843
Services and Other Operating	\$	3,371,121	\$	3,071,956
Capital Outlay	\$	<u>-</u>	\$	
Other Outgo	\$	800,000	\$	800,000
Direct Support	\$	520,217	\$	481,830
Total Expenditures	\$	32,907,484	\$	31,264,960
F (1-f	***************************************		***************************************	MacAnthridia (1949) (1944) (1945) (1945) (1945) (1945) (1945) (1945) (1945) (1945) (1945) (1945) (1945) (1945)
Excess (deficiency) of revenues over expenditures	\$	(9,981,681)	\$	(8,505,798)
Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out	\$ \$	<u>-</u>	\$ \$	- -
Contributions	\$	7,784,167	\$	8,505,798
Total Other Financing Sources (Uses)	\$	7,784,167	\$	8,505,798
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(2,197,514)	· \$	-
Beginning Fund Balance	\$	2,197,514	\$	-
Audit Adjustment	\$	_	\$	-
Adjusted Beginning Fund Balance	\$	2,197,514	\$	pas.
Ending Fund Balance	\$	en venet er fråd av det de velde skalle i i i i i i kan en en en kan en	\$	
Components of Ending Fund Balance:	4		4	
Reserve for Revolving Cash	\$	-	\$	-
Reserve for Stores	\$	-	\$	and a
Reserve for Prepaid Exp	\$	-	\$	
Reserve for Econ Uncertainties	\$	-	\$	•
Other Assignments	\$	-	\$	
Legally Restricted Fund Balance	\$	-	\$	ese .
Unassigned	\$			
Total Ending Fund Balance	\$		\$	
				Attended to the second

FULLERTON ELEMENTARY SCHOOL DISTRICT SUMMARY GENERAL FUND 2013-14

	Est	imated Actuals 2012-13	Ac	dopted Budget 2013-14
Revenues	_		_	
Revenue Limit	\$	68,244,856	\$	71,473,519
Federal Revenues	\$	6,452,450	\$	5,559,737
State Revenues	\$	18,018,029	\$	17,776,156
Other Local Revenues	\$	8,935,626	\$	9,606,938
Total Revenues	\$	101,650,961	\$	104,416,350
Expenditures				
Certificated Salaries	\$	50,504,530	\$	53,143,025
Classified Salaries	\$	15,398,525	\$	15,511,027
Employee Benefits	\$	21,891,581	\$	22,738,553
Books and Supplies	\$	7,316,076	\$	5,443,917
Services and Other Operating	\$	7,871,076	\$	7,524,373
Capital Outlay	\$	-	\$	-
Other Outgo	\$	1,327,630	\$	1,327,345
Direct Support	\$	(334,147)	\$	(388,813)
Total Expenditures	\$	103,975,271	\$	105,299,427
Excess (deficiency) of revenues over	Φ.	(2.224.210)	ď	(002 077)
expenditures	\$	(2,324,310)	\$	(883,077)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	1,599,900	\$	1,580,000
Interfund Transfers Out	\$	329,992	\$	223,220
Contributions	\$	-	\$	-
Total Other Financing Sources (Uses)	\$	1,269,908	\$	1,356,780
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	(1,054,402)	\$	473,703
			Φ	21 440 520
Beginning Fund Balance	\$	22,503,930	\$	21,449,528
Audit Adjustment	\$	~ ~ ~ ~ ~ ~ ~ ~ ~ ~	\$	-
Adjusted Beginning Fund Balance	\$	22,503,930	\$	21,449,528
Ending Fund Balance	\$	21,449,528	\$	21,923,231
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	100,000	\$	100,000
Reserve for Stores	\$	94,810	\$	94,810
Reserve for Prepaid Exp	\$	1,135,746	\$	1,135,746
Reserve for Econ Uncertainties	\$	3,129,158	\$	3,165,679
Other Assignments	\$	2,319,807	\$	1,876,183
Legally Restricted Fund Balance	\$	2,512,007	\$	-
Unassigned	\$ \$	14,670,007	\$ \$	15,550,813
Total Ending Fund Balance	\$	21,449,528	\$	21,923,231
Total Enaing Land Datance	ψ	21,777,320	4/	21,723,231

FULLERTON ELEMENTARY SCHOOL DISTRICT CHILD DEVELOPMENT FUND 2013-14

	Estin	Estimated Actuals 2012-13		Adopted Budget 2013-14	
Revenues					
Revenue Limit	\$	-	\$	-	
Federal Revenues	\$	71,012	\$	71,012	
State Revenues	\$	1,049,435	\$	992,871	
Other Local Revenues	\$	1,641,532	\$	1,715,800	
Total Revenues	\$	2,761,979	\$	2,779,683	
Expenditures					
Certificated Salaries	\$	340,522	\$	362,481	
Classified Salaries	\$	1,400,009	\$	1,410,386	
Employee Benefits	\$	524,150	\$	561,091	
Books and Supplies	\$	230,872	\$	186,880	
Services and Other Operating	\$	315,194	\$	117,073	
Capital Outlay	\$	-	\$	-	
Other Outgo	\$	<u>-</u>	\$	_	
Direct Support	\$	130,780	\$	135,933	
Total Expenditures	\$	2,941,527	\$	2,773,844	
•	Ψ	2,9 11,027	Ψ	Communication Communication Communication	
Excess (deficiency) of revenues over					
expenditures	\$	(179,548)	\$	5,839	
Other Financing Sources (Uses)					
Interfund Transfers In	\$	***	\$	-	
Interfund Transfers Out	\$	~	\$	eo	
Contributions	\$	-	\$		
Total Other Financing Sources (Uses)	\$		\$		
Excess (deficiency) of revenues over	Φ.	(170.540)	Ф	5.000	
expenditures and other sources (uses)	\$	(179,548)	\$	5,839	
Beginning Fund Balance	\$	867,037	\$	687,489	
Audit Adjustment	\$		\$	_	
Adjusted Beginning Fund Balance	\$	867,037	\$	687,489	
Ending Fund Balance	\$	687,489	\$	693,328	
Components of Ending Fund Balance:					
•	\$		\$		
Reserve for Revolving Cash				~	
Reserve for Stores Reserve for Prepaid Exp	\$	* -	\$		
	¢.		¢		
Reserve for Econ Uncertainties	\$	- 607 100	\$	602 220	
Other Assignments	\$	687,489	\$	693,328	
Legally Restricted Fund Balance	\$	-	\$	-	
Unassigned	\$	- 	\$	-	
Total Ending Fund Balance	\$	687,489	\$	693,328	

FULLERTON ELEMENTARY SCHOOL DISTRICT CAFETERIA FUND 2013-14

	Esti	mated Actuals 2012-13	Ado	opted Budget 2013-14
Revenues				
Revenue Limit	\$	C M	\$	-
Federal Revenues	\$	3,701,310	\$	4,229,264
State Revenues	\$	222,880	\$	218,520
Other Local Revenues	\$	1,324,047	\$	1,170,859
Total Revenues	\$	5,248,237	\$	5,618,643
Expenditures				
Certificated Salaries	\$	-	\$	
Classified Salaries	\$	1,705,000	\$	1,743,875
Employee Benefits	\$	697,397	\$	697,857
Books and Supplies	\$	2,344,096	\$	2,593,234
Services and Other Operating	\$	128,041	\$	124,303
Capital Outlay	\$	110,265	\$	92,500
Other Outgo	\$		\$	_
Direct Support	\$	203,367	\$	252,880
Total Expenditures	\$	5,188,166	\$	5,504,649
- Country - Coun		2,100,100	MONTH OF THE PROPERTY AND THE	
Excess (deficiency) of revenues over				
expenditures	\$	60,071	\$	113,994
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	-
Interfund Transfers Out	\$	_	\$	_
Contributions	\$	_	\$	_
Total Other Financing Sources (Uses)	\$		\$	
				•
Excess (deficiency) of revenues over	Ф	60.071	ф	112.004
expenditures and other sources (uses)	\$	60,071	\$	113,994
Beginning Fund Balance	\$	1,376,187	\$	1,436,258
Audit Adjustment	\$	-	\$	_
Adjusted Beginning Fund Balance	\$	1,376,187	\$	1,436,258
Ending Fund Balance	\$	1,436,258	\$	1,550,252
	AND CONTROL OF THE PARTY OF THE			
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$		\$	-
Reserve for Stores	\$		\$	_
Reserve for Prepaid Exp	\$	an-	\$	-
Reserve for Econ Uncertainties	\$	~	\$	- -
Other Assignments	\$	1,436,258	\$	1,550,252
Legally Restricted Fund Balance	\$	-	\$	-
Unassigned	\$	_	\$	-
Total Ending Fund Balance	\$	1,436,258	\$	1,550,252
		-,,	**	-,,

FULLERTON ELEMENTARY SCHOOL DISTRICT DEFERRED MAINTENANCE FUND 2013-14

	Estiı	mated Actuals 2012-13		opted Budget 2013-14
Revenues				
Revenue Limit	\$	***	\$	•
Federal Revenues	\$		\$	
State Revenues	\$	-	\$	-
Other Local Revenues	\$	10,000	\$	7,000
Total Revenues	\$	10,000	\$	7,000
Expenditures				
Certificated Salaries	\$	~	\$	
Classified Salaries	\$	-	\$	-
Employee Benefits	\$	No.	\$	_
Books and Supplies	\$	21,981	\$	25,298
Services and Other Operating	\$	382,109	\$	378,792
Capital Outlay	\$	-	\$	_
Other Outgo	\$	_	\$	_
Direct Support	\$	_	\$	_
Total Expenditures	\$	404,090	\$	404,090
Excess (deficiency) of revenues over				
expenditures	\$	(394,090)	\$	(397,090)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	-
Interfund Transfers Out	\$		\$	<u>-</u>
Contributions	\$	-	\$	-
Total Other Financing Sources (Uses)	\$		\$	
Excess (deficiency) of revenues over	o	(204,000)	ø	(207,000)
expenditures and other sources (uses)	\$	(394,090)	\$	(397,090)
Beginning Fund Balance	\$	2,186,168	\$	1,792,078
Audit Adjustment	\$	200	\$	-
Adjusted Beginning Fund Balance	\$	2,186,168	\$	1,792,078
Ending Fund Balance	\$	1,792,078	\$	1,394,988
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	-	\$	=
Reserve for Stores	\$	-	\$	-
Reserve for Prepaid Exp				
Reserve for Econ Uncertainties	\$	-	\$	-
Other Assignments	\$	1,792,078	\$	1,394,988
Legally Restricted Fund Balance	\$	- · · · · · · · · · · · · · · · · · · ·	\$	
Unassigned	\$	-	\$	-
Total Ending Fund Balance	\$	1,792,078	\$	1,394,988
10 tat Diversity 1 with Datailoc	4/	-,·,·-	**	-,,-

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND - OTHER THAN CAPITAL OUTLAY 2013-14

	Esti	mated Actuals 2012-13	Adopted Budget 2013-14		
Revenues					
Revenue Limit	\$	-	\$		
Federal Revenues	\$	-	\$	100	
State Revenues	\$	-	\$		
Other Local Revenues	\$	-	\$	-	
Total Revenues	\$		\$		
Expenditures					
Certificated Salaries	\$	-	\$	_	
Classified Salaries	\$		\$	_	
Employee Benefits	\$		\$	-	
Books and Supplies	\$	· =	\$	-	
Services and Other Operating	\$	-	\$	_	
Capital Outlay	\$	- ,	\$	•	
Other Outgo	\$	_	\$	_	
Direct Support	\$	804	\$	·	
Total Expenditures	\$		\$		
•	Ψ		Ψ		
Excess (deficiency) of revenues over					
expenditures	\$	•	\$		
Other Financing Sources (Uses)					
Interfund Transfers In	\$		\$	-	
Interfund Transfers Out	\$	1,000,000	\$	1,000,000	
Contributions	\$	-	\$		
Total Other Financing Sources (Uses)	\$	(1,000,000)	\$	(1,000,000)	
Excess (deficiency) of revenues over					
expenditures and other sources (uses)	\$	(1,000,000)	\$	(1,000,000)	
Beginning Fund Balance	\$	2,874,842	\$	1,874,842	
Audit Adjustment	\$	-	\$	-	
Adjusted Beginning Fund Balance	\$	2,874,842	\$	1,874,842	
Ending Fund Balance	\$	1,874,842	\$	874,842	
Components of Ending Fund Balance:					
Reserve for Revolving Cash	\$		\$		
, O	<i>\$</i> \$	-	\$ \$	-	
Reserve for Stores	Þ	-	Φ	-	
Reserve for Prepaid Exp	ø		ø		
Reserve for Econ Uncertainties	\$	1.074.043	\$	054.046	
Other Assignments	\$	1,874,842	\$	874,842	
Legally Restricted Fund Balance	\$	-	\$	-	
Unassigned	\$	1.051.014	\$		
Total Ending Fund Balance	\$	1,874,842	\$	874,842	

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND- POST EMPLOYMENT BENEFITS 2013-14

	Est	imated Actuals 2012-13		opted Budget 2013-14
Revenues				
Revenue Limit	\$	-	\$	-
Federal Revenues	\$		\$	444
State Revenues	\$		\$	
Other Local Revenues	\$	5,000	\$	1,800
Total Revenues	\$	5,000	\$	1,800
Expenditures				
Certificated Salaries	\$	304	\$	-
Classified Salaries	\$, -	\$	-
Employee Benefits	\$	Size.	\$	~
Books and Supplies	\$	-	\$	-
Services and Other Operating	\$		\$	
Capital Outlay	\$		\$	_
Other Outgo	\$	_	\$	_
Direct Support	\$	war.	\$	_
Total Expenditures	\$	The State of the S	\$	
Total Expellutures			Ψ	
Excess (deficiency) of revenues over				
expenditures	\$	5,000	\$	1,800
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	***
Interfund Transfers Out	\$	580,000	\$	580,000
Contributions	\$	· 	\$	-
Total Other Financing Sources (Uses)	\$	(580,000)	\$	(580,000)
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	(575,000)	\$	(578,200)
Beginning Fund Balance	\$	1,284,349	\$	709,349
Audit Adjustment	\$		\$	
Adjusted Beginning Fund Balance	\$	1,284,349	\$	709,349
Ending Fund Balance	\$	709,349	\$	131,149
	GETAME CHARLES THE SEASON SHOWN THE SEAS		Processing to England States States attribute description for the Control	
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	~	\$	<u>.</u> ·
Reserve for Stores	\$	-	\$	- .
Reserve for Prepaid Exp				
Reserve for Econ Uncertainties	\$	- -	\$	-
Other Assignments	\$	709,349	\$	131,149
Legally Restricted Fund Balance	\$	-	\$	-
Unassigned	\$	_	\$	
Total Ending Fund Balance	\$	709,349	\$	131,149
	**		***************************************	

FULLERTON ELEMENTARY SCHOOL DISTRICT BUILDING FUND 2013-14

		mated Actuals 2012-13		opted Budget 2013-14
Revenues				
Revenue Limit	\$	-	\$	_
Federal Revenues	\$		\$	_
State Revenues	\$	-	\$	
Other Local Revenues	\$	5,000	\$	3,600
Total Revenues	\$	5,000	\$	3,600
Expenditures				
Certificated Salaries	\$	- .	\$	_
Classified Salaries	\$. -	\$	
Employee Benefits	\$	_	\$	_
Books and Supplies	\$	**	\$	
Services and Other Operating	\$	_	\$	_
Capital Outlay	\$	380,579	\$	300,000
Other Outgo	\$	394,949	\$	370,729
Direct Support	\$	55 1,5 15	\$	570,725
Total Expenditures	\$	775,528	\$	670,729
Total Expenditures	Ψ	773,326	Φ	070,729
Excess (deficiency) of revenues over				
expenditures	\$	(770,528)	\$	(667,129)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	409,215	\$	223,220
Interfund Transfers Out	\$	19,900	\$	-
Other Sources	\$	330,579	\$	275,000
Total Other Financing Sources (Uses)	\$	719,894	\$	498,220
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(50,634)	¢	(168,909)
experiences and other sources (uses)		(30,034)	\$	(100,909)
Beginning Fund Balance	\$	1,503,391	\$	1,452,757
Audit Adjustment	\$	-	\$	
Adjusted Beginning Fund Balance	\$	1,503,391	\$	1,452,757
Ending Fund Balance	\$	1,452,757	\$	1,283,848
Commence of Forther Found Bullion	оносология от моге			
Components of Ending Fund Balance:	đ		đ	
Reserve for Revolving Cash	\$	-	\$	-
Reserve for Stores	\$	· -	\$	W-
Reserve for Prepaid Exp				
Reserve for Econ Uncertainties	\$	- 	\$	
Other Assignments	\$	1,452,757	\$	1,283,848
Legally Restricted Fund Balance	\$	-	\$	-
Unassigned	\$		\$	_
Total Ending Fund Balance	\$	1,452,757	\$	1,283,848

FULLERTON ELEMENTARY SCHOOL DISTRICT CAPITAL FACILITIES FUND 2013-14

	Esti	mated Actuals 2012-13	Ado	opted Budget 2013-14
Revenues				
Revenue Limit	\$	-	\$	-
Federal Revenues	\$	· -	\$	-
State Revenues	\$	~	\$	***
Other Local Revenues	\$	222,047	\$	56,000
Total Revenues	\$	222,047	\$	56,000
Expenditures				
Certificated Salaries	\$	- -	\$	_
Classified Salaries	\$	-	\$	ow.
Employee Benefits	\$	-	\$	-
Books and Supplies	\$	108,911	\$	40,000
Services and Other Operating	\$	74,445	\$	45,382
Capital Outlay	\$	349,846	\$	374,000
Other Outgo	\$	31,461	\$	31,461
Direct Support	\$	21,101	\$	51,101
Total Expenditures	\$	564,663	\$	490,843
•	Ψ	307,003	Ψ	770,073
Excess (deficiency) of revenues over				
expenditures	\$	(342,616)	\$	(434,843)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	_	\$	_
Interfund Transfers Out	\$		\$	_
Contributions	\$	-	\$	
Total Other Financing Sources (Uses)	\$	**	\$	
Excess (deficiency) of revenues over		, , , , , , , ,		
expenditures and other sources (uses)	\$	(342,616)	\$	(434,843)
Beginning Fund Balance	\$	1,734,987	\$	1,392,371
Audit Adjustment	\$		\$	-,,
Adjusted Beginning Fund Balance	\$	1,734,987	\$	1,392,371
Ending Fund Balance	\$	1,392,371	\$	957,528
Commonweate of Fuding Fund Palance				
Components of Ending Fund Balance:	\$		ø	
Reserve for Revolving Cash	\$ \$, -	\$	-
Reserve for Stores	Þ	-	\$	-
Reserve for Prepaid Exp			æ	
Reserve for Econ Uncertainties	\$	1 202 271	\$	057.530
Other Assignments	\$	1,392,371	\$	957,528
Legally Restricted Fund Balance	\$	-	\$	-
Unassigned	\$		\$	0 F.M. F.A.C.
Total Ending Fund Balance	\$	1,392,371	\$	957,528

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND- CAPITAL OUTLAY PROJECTS 2013-14

	Estimated Actuals 2012-13		Adopted Budget 2013-14	
Revenues				
Revenue Limit	\$	-	\$	-
Federal Revenues	\$	-	\$	-
State Revenues	\$	-	\$	-
Other Local Revenues	\$	121,406	\$	6,000
Total Revenues	\$	121,406	\$	6,000
Expenditures				
Certificated Salaries	\$	-	\$	_
Classified Salaries	\$	_	\$	-
Employee Benefits	\$	_	\$	-
Books and Supplies	\$	3,411	\$	_
Services and Other Operating	\$	6,029	\$	4,800
Capital Outlay	\$	282,441	\$	100,000
Other Outgo	\$,··-	\$,
Direct Support	\$		\$	**
Total Expenditures	\$	291,881	\$	104,800
Total Experiences	Ψ	271,001	Ψ	104,000
Excess (deficiency) of revenues over				
expenditures	\$	(170,475)	\$	(98,800)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	-
Interfund Transfers Out	\$	79,223	\$	
Contributions	\$	-	\$	nea .
Total Other Financing Sources (Uses)	\$	(79,223)	\$	
Excess (deficiency) of revenues over	Φ.	(0.40, (0.0))	Ф	(00,000)
expenditures and other sources (uses)	\$	(249,698)	\$	(98,800)
Beginning Fund Balance	\$	2,176,887	\$	1,927,189
Audit Adjustment	\$		\$	- y
Adjusted Beginning Fund Balance	\$	2,176,887	\$	1,927,189
Ending Fund Balance	\$	1,927,189	\$	1,828,389
C	minerimeterousie/400000 no ter- dental/demokratie/en/al/al/al/al/al/al/al/al/al/al/al/al/al/		COLUMN THE PROPERTY OF THE PRO	
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	-	\$	-
Reserve for Stores	\$		\$	-
Reserve for Prepaid Exp				
Reserve for Econ Uncertainties	\$	24	\$	
Other Assignments	\$	1,927,189	\$	1,828,389
Legally Restricted Fund Balance	\$	- -	\$	
Unassigned	\$		\$	-
Total Ending Fund Balance	\$	1,927,189	\$	1,828,389
	*	-,,-	7	

FULLERTON ELEMENTARY SCHOOL DISTRICT CAPITAL PROJECTS FUND-BLENDED COMPONENTS 2013-14

		nated Actuals 2012-13	opted Budget 2013-14
Revenues			
Revenue Limit	\$	-	\$ -
Federal Revenues	\$	-	\$ -
State Revenues	\$	•	\$ - .
Other Local Revenues	\$	755,080	\$ 765,080
Total Revenues	\$	755,080	\$ 765,080
Expenditures			
Certificated Salaries	\$	-	\$ -
Classified Salaries	\$		\$ -
Employee Benefits	\$	10A	\$ -
Books and Supplies	\$	-	\$ -
Services and Other Operating	\$	106,358	\$ 117,971
Capital Outlay	\$	**	\$ - .
Other Outgo	\$	719,909	\$ 718,650
Direct Support	\$		\$ -
Total Expenditures	\$	826,267	\$ 836,621
Excess (deficiency) of revenues over			
expenditures	\$	(71,187)	\$ (71,541)
Other Financing Sources (Uses)			
Interfund Transfers In	\$	-	\$ -
Interfund Transfers Out	\$	-	\$ _
Other Uses	\$	32,000	\$ 747,000
Total Other Financing Sources (Uses)	\$	(32,000)	\$ (747,000)
Excess (deficiency) of revenues over			
expenditures and other sources (uses)	\$	(103,187)	\$ (818,541)
Beginning Fund Balance	\$	1,533,336	\$ 1,430,149
Audit Adjustment	\$	· ·	\$ ton
Adjusted Beginning Fund Balance	\$	1,533,336	\$ 1,430,149
Ending Fund Balance	\$	1,430,149	\$ 611,608
Components of Ending Fund Balance:			
Reserve for Revolving Cash	\$		\$ -
Reserve for Stores	\$	2007	\$
Reserve for Prepaid Exp			
Reserve for Econ Uncertainties	\$	-	\$ · _
Other Assignments	\$	-	\$ -
Legally Restricted Fund Balance	\$	1,430,149	\$ 611,608
Unassigned	\$, , -	\$ · •
Total Ending Fund Balance	\$	1,430,149	\$ 611,608
10 mi Liming 1 with Darwice	4	-,	

FULLERTON ELEMENTARY SCHOOL DISTRICT BOND INTEREST AND REDEMPTION FUND 2013-14

		mated Actuals 2012-13	Adopted Budget 2013-14		
Revenues					
Revenue Limit	\$	•	\$	žes.	
Federal Revenues	\$.		\$	***	
State Revenues	\$	-	\$	800	
Other Local Revenues	\$	3,329,765	\$	3,562,400	
Total Revenues	\$	3,329,765	\$	3,562,400	
Expenditures					
Certificated Salaries	\$	-	\$	-	
Classified Salaries	\$	·	\$	80	
Employee Benefits	\$	•	\$		
Books and Supplies	\$	- ,	\$		
Services and Other Operating	\$		\$	_	
Capital Outlay	\$	••	\$	-	
Other Outgo	\$	3,244,456	\$	3,346,306	
Direct Support	\$, , , , , , , , , , , , , , , , , , ,	\$	_	
Total Expenditures	\$	3,244,456	\$	3,346,306	
Excess (deficiency) of revenues over					
expenditures	\$	85,309	\$	216,094	
Other Financing Sources (Uses)					
Interfund Transfers In	\$	_	\$	~	
Interfund Transfers Out	\$		\$		
Other Sources	\$	_	\$	-	
Total Other Financing Sources (Uses)	\$		\$		
Excess (deficiency) of revenues over					
expenditures and other sources (uses)	\$	85,309	\$	216,094	
Beginning Fund Balance	\$	2,479,088	\$	2,564,397	
Other Restatements	\$	_,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$	_,5 0 1,5 > /	
Adjusted Beginning Fund Balance	\$	2,479,088	\$	2,564,397	
Ending Fund Balance	\$	2,564,397	\$	2,780,491	
Components of Ending Fund Balance:					
Reserve for Revolving Cash	\$	_	\$, _	
Reserve for Stores	\$	_	\$	_	
<i>D</i>	φ	•	ψ	-	
Reserve for Prepaid Exp	¢		\$		
Reserve for Econ Uncertainties	\$ ¢			-	
Other Assignments	\$ ¢	2 564 207	\$	2 700 401	
Legally Restricted Fund Balance	\$ ¢	2,564,397	\$	2,780,491	
Unassigned	\$	2 564 207	\$	2 700 401	
Total Ending Fund Balance	\$	2,564,397	\$	2,780,491	

FULLERTON ELEMENTARY SCHOOL DISTRICT SELF INSURANCE FUND 2013-14

	Est	imated Actuals 2012-13	Ado	opted Budget 2013-14
Revenues				
Revenue Limit	\$	-	\$	-
Federal Revenues	\$	-	\$	194
State Revenues	\$	***	\$	-
Other Local Revenues	\$	1,436,686	\$	1,442,070
Total Revenues	\$	1,436,686	\$	1,442,070
Expenditures				
Certificated Salaries	\$	-	\$	-
Classified Salaries	\$	98,448	\$	91,121
Employee Benefits	\$	34,774	\$	28,846
Books and Supplies	\$	272,649	\$	115,847
Services and Other Operating	\$	1,953,201	\$	1,294,845
Capital Outlay	\$	-	\$	900
Other Outgo	\$		\$	-
Direct Support	\$	_	\$	_
Total Expenditures	\$	2,359,072	\$	1,530,659
Excess (deficiency) of revenues over				
expenditures	\$	(922,386)	\$	(88,589)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	
Interfund Transfers Out	\$	-	\$	_
Contributions	\$	-	\$	-
Total Other Financing Sources (Uses)	\$		\$	
Not Incurry (Dogwood) In Not Bogition	¢	(022, 296)	¢	(00 500)
Net Increase (Decrease) In Net Position	\$	(922,386)	\$	(88,589)
Beginning Net Position	\$	1,820,303	\$	897,917
Audit Adjustment	\$		\$	
Adjusted Beginning Net Position	\$	1,820,303	\$	897,917
Ending Net Position	\$	897,917	\$	809,328
Components of Ending Net Position:				
Reserve for Revolving Cash	\$	_	\$	-
Reserve for Stores	\$	_	\$	_
Reserve for Prepaid Exp	Ψ	_	Ψ	
Reserve for Econ Uncertainties	\$	_	\$	
Other Assignments	я \$	- -	\$ \$	
Legally Restricted Net Position	Б \$	ano	\$	•••
Legally Restricted Net Position Unrestricted Net Position	\$ \$	- 897,917	э \$	809,328
Total Ending Net Position	\$	897,917	\$	809,328
Total Bhaing Net I Ostiton	Ψ	09/,91/	ψ ====================================	007,520

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\$2000 CO. C.	G = General Ledger Data; S = Supplemental Data		E2.09.00467.771
Form	Description	Data Supp 2012-13 Estimated Actuals	lied For: 2013-14 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G.
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
Α	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
СВ	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	
1	Lottery Report	GS	·
<u> </u>	ECKO.J. KOPOK		

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G = General Ledger Data; S = Supplemental Data

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

July 1 Budget (Single Adoption) FINANCIAL REPORTS 2013-14 Budget School District Certification

ANNUAL BUDGET REPORT: July 1, 2013 Single Budget Adoption	
This budget was developed using the state-adopted Criteria at to a public hearing by the governing board of the school distribution (2012)	and Standards. It was filed and adopted subsequent ict. (Pursuant to Education Code sections 33129 and
Budget available for inspection at:	Public Hearing:
Place: Fullerton School District Business Office Date: June 21, 2013 Adoption Date: June 25, 2013	Place: Fullerton School District Date: June 25, 2013 Time: 05:30 PM
Signed: Clerk/Secretary of the Governing Board (Original signature required)	
Contact person for additional information on the budget repo	rts:
Name: Susan Hume	Telephone: <u>(714) 447-7412</u>
Title: Asst. Superintendent Business Services	E-mail: susan_hume@fullertonsd.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.

CRITE	RIA 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	440-24000000000000000000000000000000000
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.	Х	
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.		х

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CRITE	RIA AND STANDARDS (con	tinued)	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.	Х	
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.		х
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	

SUPPL	EMENTAL 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)?		х
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

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July 1 Budget (Single Adoption) FINANCIAL REPORTS 2013-14 Budget School District Certification

SUPPLEMENTAL INFORMATION (continued)					
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	A SAME PARTY OF THE PARTY OF TH	X	
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment? 	X	-	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х	
		If yes, are they lifetime benefits?	X		
		 If yes, do benefits continue beyond age 65? 	Х		
		 If yes, are benefits funded by pay-as-you-go? 		Х	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		х	
S8	Status of Labor	Are salary and benefit negotiations still open for:			
	Agreements	Certificated? (Section S8A, Line 1)		Х	
		Classified? (Section S8B, Line 1)		X	
		Management/supervisor/confidential? (Section S8C, Line 1)		Х	

DDIT	IONAL 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?	Х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?		х

July 1 Budget (Single Adoption) 2013-14 Budget Workers' Compensation Certification

Fullerton Elementary Orange County 30 66506 0000000 Form CC

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ANN	IUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS	
insur to the gove	suant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self- red for workers' compensation claims, the superintendent of the school district annually shall provide information e governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The erning board annually shall certify to the county superintendent of schools the amount of money, if any, that it has ded to reserve in its budget for the cost of those claims.	A TATAL THE SECRET AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION AN
To th	ne 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: \$ 2,056,554.00 \$ 2,056,554.00	
()	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)	
	For additional information on this certification, please contact:	
Name:	Susan Hume	
Title:	Asst. Superintendent Business Services	
Telephone:	(714) 447-7412	
E-mail:	susan_hume@fullertonsd.org	

orango odani,		Exper	ditures by Object					
		2012	-13 Estimated Actua	ls	2013-14 Budget			
Description Resource Co	Object odes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES					***************************************			
1) Revenue Limit Sources	8010-8099	66,304,143.00	1,940,713.00	68,244,856.00	69,493,992.00	1,979,527.00	71,473,519.00	4.7%
2) Federal Revenue	8100-8299	47,677.00	6,404,773.00	6,452,450.00	156,298.00	5,403,439.00	5,559,737.00	-13.8%
3) Other State Revenue	8300-8599	11,339,490.00	6,678,539.00	18,018,029.00	11,366,706.00	6,409,450.00	17,776,156.00	-1.3%
4) Other Local Revenue	8600-8799	1,033,848.00	7,901,778.00	8,935,626.00	640,192.00	8,966,746.00	9,606,938.00	7.5%
5) TOTAL, REVENUES		78,725,158.00	22,925,803.00	101,650,961.00	81,657,188.00	22,759,162.00	104,416,350.00	2.7%
B. EXPENDITURES		and report of the second				of American		
1) Certificated Salaries	1000-1999	40,450,419.00	10,054,111.00	50,504,530.00	42,985,474.00	10,157,551.00	53,143,025.00	5.2%
2) Classified Salaries	2000-2999	8,170,919.00	7,227,606.00	15,398,525.00	8,041,867.00	7,469,160.00	15,511,027.00	0.7%
3) Employee Benefits	3000-3999	16,092,491.00	5,799,090.00	21,891,581.00	16,769,933.00	5,968,620.00	22,738,553.00	3.9%
4) Books and Supplies	4000-4999	2,180,737.00	5,135,339.00	7,316,076.00	2,128,074.00	3,315,843.00	5,443,917.00	-25.6%
5) Services and Other Operating Expenditures	5000-5999	4,499,955.00	3,371,121.00	7,871,076.00	4,452,417.00	3,071,956.00	7,524,373.00	-4.4%
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	527,630.00	800,000.00	1,327,630.00	527,345.00	800,000.00	1,327,345.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(854,364.00)	520,217.00	(334,147.00)	(870,643.00)	481,830.00	(388,813.00)	16.4%
9) TOTAL, EXPENDITURES		71,067,787.00	32,907,484.00	103,975,271.00	74,034,467.00	31,264,960.00	105,299,427.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		7,657,371.00	(9,981,681.00)	(2,324,310.00)	7,622,721.00	(8,505,798.00)	(883,077.00)	-62.0%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers in	8900-8929	1,599,900.00	0.00	1,599,900.00	1,580,000.00	0.00	1,580,000.00	-1.2%
b) Transfers Out	7600-7629	329,992.00	0.00	329,992.00	223,220.00	0.00	223,220.00	-32.4%
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	(7,784,167.00)	7,784,167.00	0.00	(8,505,798.00)	8,505,798.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(6,514,259.00)	7,784,167.00	1,269,908.00	(7,149,018.00)	8,505,798.00	1,356,780.00	6.8%

			Exper	nditures by Object					
			2012	2-13 Estimated Actua	als		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,143,112.00	(2,197,514.00)	(1,054,402.00)	473,703.00	0.00	473,703.00	-144.9%
F. FUND BALANCE, RESERVES			44 4 10 10 10 10 10 10 10 10 10 10 10 10 10	***************************************					-
Beginning Fund Balance As of July 1 - Unaudited		9791	20,306,416.00	2,197,514.00	22,503,930.00	21,449,528.00	0.00	21,449,528.00	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,306,416.00	2,197,514.00	22,503,930.00	21,449,528.00	0.00	21,449,528.00	-4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,306,416.00	2,197,514.00	22,503,930.00	21,449,528.00	0.00	21,449,528.00	-4.7%
2) Ending Balance, June 30 (E + F1e)			21,449,528.00	0.00	21,449,528.00	21,923,231.00	0.00	21,923,231.00	2.2%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	94,810.00	0.00	94,810.00	94,810.00	0.00	94,810.00	0.0%
Prepaid Expenditures		9713	1,135,746.00	0.00	1,135,746.00	1,135,746.00	0.00	1,135,746.00	0.0%
All Others		9719	0.00	0.00	1,135,746.00	1,135,746.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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 Reserve for FTE's Supplementary Retirement Plan	0000 0000	9780 9780 9780	2,319,807.00	0.00	2,319,807.00	1,876,183.00 450,000.00 443,624.00	0.00	1,876,183.00 450,000.00 443,624.00	-19.1%
Instructional Materials K-8 380 Reserve for FTE's Supplementary Retirement Plan Instructional Materials K-8 380	0000 0000 0000	9780 9780 9780 9780	450,000.00 887,248.00 982,559.00		450,000.00 887,248.00 982,559.00	982,559.00		982,559.00	The state of the s
e) Unassigned/unappropriated					150-2010-000-000-000-000-000-000-000-000-0				
Reserve for Economic Uncertainties		9789	3,129,158.00	0.00	3,129,158.00	3,165,679.00	0,00	3,165,679.00	1.2%
Unassigned/Unappropriated Amount		9790	14,670,007.00	0.00	14,670,007.00	15,550,813.00	0.00	15,550,813.00	6.0%

		Expen	ditures by Object					
		2012	-13 Estimated Actua	ils		2013-14 Budget		
Description Resource Code	Object es Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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				

		2012-13 Estimated Actuals 2013-14 Budget							
Description	Banaura Cada	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E (F)	% Diff Column C & F
Description REVENUE LIMIT SOURCES	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	URF
							1		
Principal Apportionment State Aid - Current Year		8011	15,825,966.00	0.00	15,825,966.00	30,342,165.00	0.00	30,342,165.00	91.7%
Education Protection Account State Aid - Cui	rent Year	8012	13,643,436.00	0.00	13,643,436.00	11,435,763.00	0.00	11,435,763.00	-16.2%
Charter Schools General Purpose Entitlemer	nt - 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	240,385.00	0.00	240,385.00	240,385.00	0.00	240,385.00	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	28,885,577.00	0.00	28,885,577.00	28,885,577.00	0.00	28,885,577.00	0.0%
Unsecured Roll Taxes		8042	1,103,838.00	0.00	1,103,838.00	1,103,838.00	0.00	1,103,838.00	0.0%
Prior Years' Taxes		8043	698,599.00	0.00	698,599.00	698,599.00	0.00	698,599.00	0.0%
Supplemental Taxes		8044	570,341.00	0.00	570,341.00	570,341.00	0.00	570,341.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(369,352.00)	0.00	(369,352.00)	(1,957,612.00)	0.00	(1,957,612.00)	430.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,491,560.00	0.00	7,491,560.00	0.00	0.00	0.00	-100.0%
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			68,090,350.00	0.00	68,090,350.00	71,319,056.00	0.00	71,319,056.00	4.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit	**		140000		(1.0.10 7710.00)	(4.070.507.00)		(4.070.507.00)	0.00
Transfers - Current Year	0000	8091	(1,940,713.00)		(1,940,713.00)	(1,979,527.00)	0.00	(1,979,527.00)	
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	
Community Day Schools Transfer	2430 6500	8091 8091		1,940,713.00	1,940,713.00		1,979,527.00	1,979,527.00	2.0%
Special Education ADA Transfer All Other Revenue Limit	6500	0091		1,840,713.00	1,940,113.00		1,010,021.00		
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	
PERS Reduction Transfer		8092	154,506.00	0.00	154,506.00	154,463.00	0.00	154,463.00	
Transfers to Charter Schools in Lieu of Prop	erty Taxes	8096	0.00	0.00	0.00	0.00	0,00	0.00	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, REVENUE LIMIT SOURCES FEDERAL REVENUE			66,304,143.00	1,940,713.00	68,244,856.00	69,493,992.00	1,979,527.00	71,473,519.00	4.7%
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,211,594.00	2,211,594.00	0:00	2,096,591.00	2,096,591.00	-5.2%
Special Education Discretionary Grants		8182	0.00	255,853.00	255,853.00	0.00	242,548.00	242,548.00	-5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.09
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		2,018,005.00	2,018,005.00		1,600,187.00	1,600,187.00	-20.79
NCLB: Title I, Part D, Local Delinquent	3025	8290		0.00	0.00		0.00	0.00	0.09
Programs	3025 4035	8290 8290		640,619.00	640,619.00		452,379.00	452,379.00	
NCLB: Title II, Part A, Teacher Quality	4030	0200		0 70,0 10700					

Orange County				ditures by Object						
			2012-	13 Estimated Actua	ıls		2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
NCLB: Title III, Limited English Proficient										
(LEP) Student Program	4203	8290		620,368.00	620,368.00		379,700.00	379,700.00	-38.8%	
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%	
Schools Grant Program (PCSGP)	3011-3020, 3026-	0290		0.00	0.00	The second secon	0.00	0.00	0.070	
Other No Child Left Behind	3205, 4036-4126, 5510	8290	d	86,679.00	86,679.00		0.00	0.00	-100.0%	
Vocational and Applied			and the same of th			Į.				
Technology Education	3500-3699	8290		. 0.00	0.00	<u> </u>	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	47,677.00	571,655.00	619,332.00	156,298.00	632,034.00	788,332.00	27.3%	
TOTAL, FEDERAL REVENUE			47.677.00	6,404,773.00	6,452,450.00	156.298.00	5,403,439.00	5,559,737.00	-13.8%	
OTHER STATE REVENUE										
Other State Apportionments					i i constanti di c					
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	İ	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	0000-0000	00.0		0.00		:	3,0-			
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	:	408,365.00	408,365.00		408,365.00	408,365.00	0.0%	
Economic Impact Aid	7090-7091	8311		2,102,083.00	2,102,083.00		2,052,762.00	2,052,762.00	-2.3%	
Spec. Ed. Transportation	7240	8311		609,672.00	609,672.00		609,672.00	609,672.00	0.0%	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0,00	0.00	0.0%	
Class Size Reduction, K-3		8434	3,485,862.00	0.00	3,485,862.00	3,400,000.00	0.00	3,400,000.00	-2.5%	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Mandated Costs Reimbursements		8550	433,044.00	0.00	433,044.00	634,688.00	0.00	634,688.00	46.6%	
Lottery - Unrestricted and Instructional Materials		8560	1,827,579.00	505,298.00	2,332,877.00	1,740,216.00	421,020.00	2,161,236.00	-7.4%	
Tax Relief Subventions Restricted Levies - Other							***************************************			
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%	
After School Education and Safety (ASES)	6010	8590		1,763,469.00	1,763,469.00		1,763,469.00	1,763,469.00	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		1,692.00	1,692.00		0.00	0.00	-100.0%	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%	
Class Size Reduction										
Facilities	6200	8590		0.00	0.00		0.00	0.00	0,0%	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%	
Quality Education Investment Act	7400	8590		455,800.00	455,800.00		455,800.00	455,800.00		
All Other State Revenue	All Other	8590	5,593,005.00	832,160.00	6,425,165.00	5,591,802.00	698,362.00	6,290,164.00	-2.1%	
TOTAL, OTHER STATE REVENUE			11,339,490.00	6,678,539.00	18,018,029.00	11,366,706.00	6,409,450.00	17,776,156.00	-1.3%	

			2012	2-13 Estimated Actua	ls		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Dif
OTHER LOCAL REVENUE	Resource Codes	Codes	(A)	(B)	(C)	(D)	<u>(E)</u>	(F)	C&F
Other Local Revenue County and District Taxes		ļ			i				
Other Restricted Levies Secured Roll		0045	0.001	• • • • • • • • • • • • • • • • • • • •					
Unsecured Roll		8615 8616	0.00	0.00	0.00	0.00	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes Parcel Taxes		8621							
Other			0.00	0.00	0.00	0.00	0.00	0.00	
Community Redevelopment Funds		8622	0.00	0.00	0.00	0.00	0.00	0.00	C
Not Subject to RL Deduction Penalties and Interest from		8625	0.00	0.00	0.00	0:00	0.00	0.00	(
Delinquent Non-Revenue Limit Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.00	
Sales		0020	0,00	0.00	0.00	0.00	0.00	0.00	
Sale of Equipment/Supplies		8631	4,000.00	0.00	4,000.00	5,000.00	0.00	5,000.00	25
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	(
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	204,000.00	0.00	204,000.00	210,000.00	0.00	210,000.00	:
Interest		8660	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	(
Transportation Fees From Individuals		8675	0.00	66,000.00	66,000.00	0.00	65,000.00	65,000.00	-
Transportation Services	7230, 7240	8677		0.00	0.00	:	0.00	0.00	(
Interagency Services	All Other	8677	0.00	63,809.00	63,809.00	0.00	0.00	0.00	-100
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	(
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	:		
Pass-Through Revenues From Local Sources				0.00	0.00	0.00	0.00	0.00	- 1
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	
uition		8699 8710	745,848.00	1,231,557.00	1,977,405.00	345,192.00	2,124,803.00	2,469,995.00	24
Il Other Transfers In		8781-8783	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	
ransfers of Apportionments Special Education SELPA Transfers		0701-0700	0.00	0.00	0.00	0.00	0.00	0.00	
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	
From County Offices	6500	8792		6,515,412.00	6,515,412.00		6,751,943.00	6,751,943.00	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	
From County Offices	6360	8792	1	0.00	0.00		0.00	0.00	
From JPAs	6360	8793		0.00	0.00		0.00	0.00	(
Other Transfers of Apportionments									(
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	(
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	C
All Other Transfers In from All Others OTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.00	0.00	0.00	0.00	<u>C</u>
		!	1,033,848.00	7,901,778.00	8,935,626.00	640,192.00	8,966,746.00	9,606,938.00	7

			iditures by Object					
		2012	-13 Estimated Actua			2013-14 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES			***************************************					
Codificated Teachant Solarian	1100	25 524 754 00	0.024.004.00	49 500 445 00	27 620 450 00	0 272 204 00	46 042 460 00	E 69/
Certificated Teachers' Salaries		35,531,751.00	8,034,664.00	43,566,415.00	37,639,159.00	8,373,301.00	46,012,460.00	5.6%
Certificated Pupil Support Salaries	1200	756,709.00	1,064,476.00	1,821,185.00	1,056,139.00	772,793.00	1,828,932.00	0.4%
Certificated Supervisors' and Administrators' Salaries	1300	4,079,894.00	941,821.00	5,021,715.00	4,227,365.00	1,011,457.00	5,238,822.00	4.3%
Other Certificated Salaries	1900	82,065.00	13,150.00	95,215.00	62,811.00	0.00	62,811.00	-34.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		40,450,419.00	10,054,111.00	50,504,530.00	42,985,474.00	10,157,551.00	53,143,025.00	5.2%
SEASON NEW GALANIES		A. dissa v I Examinace		Indicatoria del		-		
Classified Instructional Salaries	2100	163,262.00	3,841,575.00	4,004,837.00	141,217.00	3,972,348.00	4,113,565.00	2.7%
Classified Support Salaries	2200	3,323,051.00	1,827,748.00	5,150,799.00	3,433,700.00	1,927,469.00	5,361,169.00	4.1%
Classified Supervisors' and Administrators' Salaries	2300	786,699.00	836,732.00	1,623,431.00	765,489.00	789,708.00	1,555,197.00	-4.2%
Clerical, Technical and Office Salaries	2400	3,478,050.00	676,784.00	4,154,834.00	3,371,757.00	753,456.00	4,125,213.00	-0.7%
Other Classified Salaries	2900	419,857.00	44,767.00	464,624.00	329,704.00	26,179.00	355,883.00	-23.4%
TOTAL, CLASSIFIED SALARIES		8,170,919.00	7,227,606.00	15,398,525.00	8,041,867.00	7,469,160.00	15,511,027.00	0.7%
EMPLOYEE BENEFITS								
STRS	3101-3102	3,346,386.00	837,662.00	4,184,048.00	3,518,339.00	819,127.00	4,337,466.00	3.7%
PERS	3201-3202	821,996.00	711,407.00	1,533,403.00	807,343.00	724,024.00	1,531,367.00	-0.1%
OASDI/Medicare/Alternative	3301-3302	1,195,362.00	704,996.00	1,900,358.00	1,208,418.00	722,627.00	1,931,045.00	1.6%
					9,451,545.00		and a second control of the second control o	1
Health and Welfare Benefits	3401-3402	8,461,651.00	2,813,561.00	11,275,212.00	39,139.00	3,124,713.00	12,576,258.00	11.5%
Unemployment Insurance	3501-3502	534,468.00	191,978.00	726,446.00		36,028.00	75,167.00	-89.7%
Workers' Compensation	3601-3602	582,379.00	209,275.00	791,654.00	611,208.00	211,563.00	822,771.00	3.9%
OPEB, Allocated	3701-3702	694,677.00	243,604.00	938,281.00	707,026.00	242,606.00	949,632.00	1.2%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	23,576.00	86,607.00	110,183.00	(5,085.00)	87,932.00	82,847.00	-24.8%
Other Employee Benefits	3901-3902	431,996.00	0.00	431,996.00	432,000.00	0.00	432,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS		16,092,491.00	5,799,090.00	21,891,581.00	16,769,933.00	5,968,620.00	22,738,553.00	3.9%
BOOKS AND SUPPLIES	A							
Approved Textbooks and Core Curricula Materials	4100	61,423.00	505,298.00	566,721.00	0.00	321,020.00	321,020.00	-43.4%
Books and Other Reference Materials	4200	1,658.00	500.00	2,158.00	2,500.00	0.00	2,500.00	15.8%
Materials and Supplies	4300	1,924,582.00	4,032,038.00	5,956,620.00	1,820,522.00	2,790,351.00	4,610,873,00	-22.6%
Noncapitalized Equipment	4400	193,074.00	597,503.00	790,577.00	305,052.00	204,472.00	509,524.00	-35.6%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,180,737.00	5,135,339.00	7,316,076.00	2,128,074.00	3,315,843.00	5,443,917.00	-25.6%
SERVICES AND OTHER OPERATING EXPENDITURES						2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
Subagreements for Services	5100	35,169.00	489,485.00	524,654.00	37,320.00	404,485.00	441,805.00	-15.8%
Travel and Conferences	5200	191,514.00	308,707.00	500,221.00	175,188.00	170,983.00	346,171.00	-30.8%
Dues and Memberships	5300	35,131.00	2,257.00	37,388.00	40,881.00	3,179.00	44,060.00	17.8%
Insurance	5400 - 5450	527,748.00	37,126.00	564,874.00	527,083.00	40,641.00	567,724.00	0.5%
Operations and Housekeeping Services	5500	1,921,000.00	0.00	1,921,000.00	1,921,000.00	0.00	1,921,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	157,680.00	181,772.00	339,452.00	261,486.00	138,547.00	400,033.00	17.8%
Transfers of Direct Costs	5710	(88,604.00)	88,604.00	0.00	(28,835.00)	28,835.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(74,591.00)	(11,200.00)	(85,791.00)	(58,955.00)	(9,632.00)	(68,587.00)	-20.1%
Professional/Consulting Services and Operating Expenditures	5800	1,574,089.00	2,252,705.00	3,826,794.00	1,364,247.00	2,270,745.00	3,634,992.00	-5.0%
Communications	5900	220,819.00	21,665.00	242,484.00	213,002.00	24,173.00	237,175.00	-2.2%
TOTAL, SERVICES AND OTHER			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					T

Stange County				ditures by Object					
			2012	-13 Estimated Actua	als		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY							VIAMEROOPE		
			2.00	2.00	0.00	0.00	0.00	0.00	
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.
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 Ind	irect Costs)						,		
						and the second			
Tuition Tuition for Instruction Under Interdistrict						diameter of			
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 Paymer Payments to Districts or Charter Schools	nts	7141	0.00	194,028.00	194,028.00	0.00	159,625.00	159,625.00	-17.
Payments to County Offices		7142	0.00	605,972.00	605,972.00	0.00	640,375.00	640,375.00	5.
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	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.
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.
Special Education SELPA Transfers of Apportunity To Districts or Charter Schools	ortionments 6500	7221		0.00	0.00		0.00	0.00	0.
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.
To JPAs	6500	7223	Ĺ	0.00	0.00		0.00	0.00	0.
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	ļ.	0.00	0.00		0.00	0.00	0.
To County Offices	6360	7222		0.00	0.00	:	0.00	0.00	0.
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.
Debt Service Debt Service - Interest		7438	227,630.00	0.00	227,630.00	217,345.00	0.00	217,345.00	-4.
Other Debt Service - Principal		7439	300,000.00	0.00	300,000.00	310,000.00	0.00	310,000.00	3.
TOTAL, OTHER OUTGO (excluding Transfer	s of Indirect Costs)		527,630.00	800,000.00	1,327,630.00	527,345.00	800,000.00	1,327,345.00	0.
OTHER OUTGO - TRANSFERS OF INDIREC									
Transfers of Indirect Costs		7310	(520,217.00)	520,217.00	0.00	(481,830.00)	481,830.00	0.00	0.
Transfers of Indirect Costs - Interfund		7350	(334,147.00)	0.00	(334,147.00)	(388,813.00)	0.00	(388,813.00)	16.
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(854,364.00)	520,217.00	(334,147.00)	(870,643.00)	481,830.00	(388,813.00)	16.
TOTAL, EXPENDITURES			71,067,787.00	32,907,484.00	103,975,271.00	74,034,467.00	31,264,960.00	105,299,427.00	1.

				ditures by Object					1 01111 0
			2012	-13 Estimated Actua	ils		2013-14 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS			V/-		(5)		7-2/		
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,580,000.00	0.00	1,580,000.00	1,580,000.00	0.00	1,580,000.00	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	19,900.00	0.00	19,900.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,599,900.00	0.00	1,599,900.00	1,580,000.00	0.00	1,580,000.00	-1.2%
INTERFUND TRANSFERS OUT			den Concessor de la concessor		-		at any same was a management of a factor of the same o		
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/				and the state of t					
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	329,992.00	0.00	329,992.00	223,220.00	0.00	223,220.00	-32.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			329,992.00	0.00	329,992.00	223,220.00	0.00	223,220.00	-32.4%
OTHER SOURCES/USES SOURCES			The Address						
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							100000000000000000000000000000000000000		
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	(7,784,167,00)	7,784,167.00	0.00	(8,505,798.00)	8,505,798.00	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			(7,784,167.00)	7,784,167.00	0.00	(8,505,798.00)	8,505,798.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,514,259.00)	7,784,167.00	1,269,908.00	(7,149,018.00)	8,505,798.00	1,356,780.00	6.8%
_ X			(0,017,200.00)	1,707,107,00	1,200,000.00	(1,1-0,010,00)	0,000,700.00	1,000,100.00	0.070

			2012	-13 Estimated Actua	ıls		2013-14 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES				Minima addition of					
1) Revenue Limit Sources		8010-8099	66,304,143.00	1,940,713.00	68,244,856.00	69,493,992.00	1,979,527.00	71,473,519.00	10.0%
2) Federal Revenue		8100-8299	47,677.00	6,404,773.00	6,452,450.00	156,298.00	5,403,439.00	5,559,737.00	-13.8%
3) Other State Revenue		8300-8599	11,339,490.00	6,678,539.00	18,018,029.00	11,366,706.00	6,409,450.00	17,776,156.00	-1.3%
4) Other Local Revenue		8600-8799	1,033,848.00	7,901,778.00	8,935,626.00	640,192.00	8,966,746.00	9,606,938.00	7.5%
5) TOTAL, REVENUES			78,725,158.00	22,925,803.00	101,650,961.00	81,657,188.00	22,759,162.00	104,416,350.00	5.7%
B. EXPENDITURES (Objects 1000-7999)		A.A. 121 JARONARYANA			**************************************				
1) Instruction	1000-1999		48,750,656.00	22,331,433.00	71,082,089.00	51,354,719.00	20,918,085.00	72,272,804.00	1.7%
2) Instruction - Related Services	2000-2999		9,309,478.00	3,215,676.00	12,525,154.00	9,442,575.00	3,308,076.00	12,750,651.00	1.8%
3) Pupil Services	3000-3999		1,644,752.00	4,107,842.00	5,752,594.00	1,653,295.00	3,657,694.00	5,310,989.00	-7.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		6,722.00	0.00	6,722.00	6,722.00	0.00	6,722.00	0.0%
7) General Administration	7000-7999	and the control of	4,535,149.00	523,977.00	5,059,126.00	4,653,936.00	485,059.00	5,138,995.00	1.6%
8) Plant Services	8000-8999		6,293,400.00	1,928,556.00	8,221,956.00	6,395,875.00	2,096,046.00	8,491,921.00	3.3%
9) Other Outgo	9000-9999	Except 7600-7699	527,630.00	800,000.00	1,327,630.00	527,345.00	00.000,008	1,327,345.00	0.0%
10) TOTAL, EXPENDITURES			71,067,787.00	32,907,484.00	103,975,271.00	74,034,467.00	31,264,960.00	105,299,427.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHE FINANCING SOURCES AND USES (AS	ER		7,657,371.00	(9,981,681.00)	(2,324,310.00)	7,622,721.00	(8,505,798.00)	(883,077.00)	-62.0%
D. OTHER FINANCING SOURCES/USES									
interfund Transfers a) Transfers in		8900-8929	1,599,900.00	0.00	1,599,900.00	1,580,000.00	0.00	1,580,000.00	-1.2%
b) Transfers Out		7600-7629	329,992.00	0.00	329,992.00	223,220.00	0.00	223,220.00	-32.4%
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	0.09
3) Contributions		8980-8999	(7,784,167.00)	7,784,167.00	0.00	(8,505,798.00)	8,505,798.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCE	ES/USES		(6,514,259.00)	7,784,167.00	1,269,908.00	(7,149,018.00)	8,505,798.00	1,356,780.00	6.89

			2012	-13 Estimated Actu	uals		2013-14 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND			1,143,112.00	(2,197,514.00)	(1,054,402.00)	473,703.00	0.00	473,703.00	-144.9%
BALANCE (C + D4) F. FUND BALANCE, RESERVES			1,143,112.00	(2,191,514.00)	(1,054,402.00)	475,703.00	0.00	475,705.00	-144.37
Beginning Fund Balance As of July 1 - Unaudited		9791	20,306,416.00	2,197,514.00	22.503,930,00	21,449,528.00	0.00	21,449,528.00	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
, ,		9195	20,306,416.00	2.197,514.00	22,503,930.00	21,449,528.00	0.00	21,449,528.00	-4.7%
c) As of July 1 - Audited (F1a + F1b)		0705					İ		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,306,416.00	2,197,514.00	22,503,930.00	21,449,528.00	0.00	21,449,528.00	-4.7%
2) Ending Balance, June 30 (E + F1e)			21,449,528.00	0.00	21,449,528.00	21,923,231.00	0.00	21,923,231.00	2.29
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	94,810.00	0.00	94,810.00	94,810.00	0.00	94,810.00	0.0%
Prepaid Expenditures		9713	1,135,746.00	0.00	1,135,746.00	1,135,746.00	0.00	1,135,746.00	0.09
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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) Assign e d									
Other Assignments (by Resource/Object)		9780	2,319,807.00	0.00	2,319,807.00	1,876,183.00	0.00	1,876,183.00	-19.19
Reserve for FTE's	0000	9780				450,000.00	2	150,000.00	
Supplementary Retirement Plan	0000	9780				443,624.00	[4	143,624.00	
Instructional Materials K-8 380	0000	9780				982,559.00	18	982,559.00	
Reserve for FTE's	0000	9780	450,000.00	***************************************	450,000.00				
Supplementary Retirement Plan	0000	9780	887,248.00	,_,_,	887,248.00				-
Instructional Materials K-8 380	0000	9780	982,559.00		982,559.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,129,158.00	0.00	3,129,158.00	3,165,679.00	0.00	3,165,679.00	1.29
Unassigned/Unappropriated Amount		9790	14,670,007.00	0.00	14,670,007.00	15,550,813.00	0.00	15,550,813.00	6.09

Fullerton Elementary Orange County

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

30 66506 0000000 Form 01

Printed: 6/4/2013 11:07 AM

Resource Des	cription	2012-13 Estimated Actuals	2013-14 Budget
Total, Restricted Ba	alance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,012.00	71,012.00	0.0%
3) Other State Revenue		8300-8599	1,049,435.00	992,871.00	-5.4%
4) Other Local Revenue		8600-8799	1,641,532.00	1,715,800.00	4.5%
5) TOTAL, REVENUES		0000 0700	2,761,979.00	2,779,683.00	0.6%
B. EXPENDITURES	en der der der der der der der der der der		2), 3 10 0,00		
1) Certificated Salaries		1000-1999	340,522.00	362,481.00	6.4%
2) Classified Salaries		2000-2999	1,400,009.00	1,410,386.00	0.7%
3) Employee Benefits		3000-3999	524,150.00	561,091.00	7.0%
4) Books and Supplies		4000-4999	230,872.00	186,880.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	315,194.00	117,073.00	-62.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	130,780.00	135,933.00	3.9%
9) TOTAL, EXPENDITURES			2,941,527.00	2,773,844.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179,548.00)	5,839.00	-103.3%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(179,548.00)	5,839.00	-103.3%
F. FUND BALANCE, RESERVES	agato (California) (California) (La transmitte de la companya (California) (Califor	масколтин этом основного может на основного основного учиварен в закон	(170,040,007)	0,000.00	100.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	867,037.00	687,489.00	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			867,037.00	687,489.00	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			867,037.00	687,489.00	-20.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			687,489.00	693,328.00	0.8%
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	687,489.00	693,328.00	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	71,012.00	71,012.00	0.0%
TOTAL, FEDERAL REVENUE			71,012.00	71,012.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	977,871.00	977,871.00	0.0%
All Other State Revenue	All Other	8590	71,564.00	15,000.00	-79.0%
TOTAL, OTHER STATE REVENUE			1,049,435.00	992,871.00	-5.4%
OTHER LOCAL REVENUE					
Other Local Revenue			·		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investr	nents	8662	0.00	0.00	0.0%
Fees and Contracts		Mayor Control of Contr			
Child Development Parent Fees		8673	1,548,000.00	1,622,800.00	4.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	90,532.00	90,000.00	-0.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	P-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		1,641,532.00	1,715,800.00	4.5%
TOTAL, REVENUES			2,761,979.00	2,779,683.00	0.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	334,766.00	356,400.00	6.5%
Certificated Pupil Support Salaries		1200	5,756.00	6,081.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			340,522.00	362,481.00	6.49
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,223,476.00	1,203,500.00	-1.69
Classified Support Salaries		2200	6,877.00	3,000.00	-56.4%
Classified Supervisors' and Administrators' Salaries		2300	48,387.00	74,000.00	52.99
Clerical, Technical and Office Salaries		2400	121,269.00	129,886.00	7.19
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			1,400,009.00	1,410,386.00	0.79
EMPLOYEE BENEFITS					
STRS		3101-3102	25,800.00	21,877.00	-15.29
PERS		3201-3202	127,976.00	147,037.00	14.99
OASDI/Medicare/Alternative		3301-3302	116,490.00	117,580.00	0.99
Health and Weifare Benefits		3401-3402	165,642.00	174,068.00	5.19
Unemployment Insurance		3501-3502	19,846.00	10,292.00	-48.19
Workers' Compensation		3601-3602	21,897.00	21,602.00	-1.39
OPEB, Allocated		3701-3702	24,380.00	25,695.00	5.49
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	22,119.00	42,940.00	94.19
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			524,150.00	561,091.00	7.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	208,902.00	144,880.00	-30.69
Noncapitalized Equipment		4400	21,970.00	42,000.00	91.29
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			230,872.00	186,880.00	-19.1

Description I	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	41,720.00	32,475.00	-22.2%
Dues and Memberships		5300	3,225.00	0.00	-100.0%
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 Improvement	s	5600	13,685.00	15,112.00	10.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,596.00	19,557.00	11.1%
Professional/Consulting Services and Operating Expenditures		5800	219,945.00	18,424.00	-91.6%
Communications		5900	19,023.00	31,505.00	65.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		315,194.00	117,073.00	-62.9%
CAPITAL OUTLAY		:			
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	130,780.00	135,933.00	3.99
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		130,780.00	135,933.00	3.99
TOTAL, EXPENDITURES			2,941,527.00	2,773,844.00	-5.7%

	COVICE TAXABLE COMPANIES AND AND AND AND AND AND AND AND AND AND		2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		TO AMERICAN			
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					-
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from		7054	0.00	0.00	0.00
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	71,012.00	71,012.00	0.0%
3) Other State Revenue		8300-8599	1,049,435.00	992,871.00	-5.49
4) Other Local Revenue		8600-8799	1,641,532.00	1,715,800.00	4.5
5) TOTAL, REVENUES	N/221311/W/J/34		2,761,979.00	2,779,683.00	0.6
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	,	2,409,397.00	2,239,714.00	-7.0
2) Instruction - Related Services	2000-2999		303,248.00	342,019.00	12.8
3) Pupil Services	3000-3999		8,581.00	8,325.00	-3,0
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		130,780.00	135,933.00	3.9
8) Plant Services	8000-8999		89,521.00	47,853.00	-46.5
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			2,941,527.00	2,773,844.00	-5.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(179,548.00)	5,839.00	-103.3
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0
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)			(179,548.00)	5,839.00	-1 03.3%
F. FUND BALANCE, RESERVES)			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	867,037.00	687,489.00	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			867,037.00	687,489.00	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			867,037.00	687,489.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			687,489.00	693,328.00	0.8%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	687,489.00	693,328.00	0.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fullerton Elementary Orange County

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Buuget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,701,310.00	4,229,264.00	14.3%
3) Other State Revenue		8300-8599	222,880.00	218,520.00	-2.0%
4) Other Local Revenue		8600-8799	1,324,047.00	1,170,859.00	-11.6%
5) TOTAL, REVENUES			5,248,237.00	5,618,643.00	7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,705,000.00	1,743,875.00	2.3%
3) Employee Benefits		3000-3999	697,397.00	697,857.00	0.1%
4) Books and Supplies		4000-4999	2,344,096.00	2,593,234.00	10.69
5) Services and Other Operating Expenditures		5000-5999	128,041.00	124,303.00	-2.9%
6) Capital Outlay		6000-6999	110,265.00	92,500.00	-16.1%
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	203,367.00	252,880.00	24.3%
9) TOTAL, EXPENDITURES		V	5,188,166.00	5,504,649.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,071.00	113,994.00	89.8%
D. OTHER FINANCING SOURCES/USES			30,07,1100		0.00 4600 0.00 0.00 0.00 0.00 0.00 0.00
interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,071.00	113,994.00	89.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,376,187.00	1,436,258.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,187.00	1,436,258.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,187.00	1,436,258.00	4.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,436,258.00	1,550,252.00	7.9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Nevolving 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				F	
Stabilization Arrangements		9750	0.00	0.00	€ 0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,436,258.00	1,550,252.00	7.9%
e) Unassigned/Unappropriated				ascannaem	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description Re	esource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
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			e.		
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	3,701,310.00	4,229,264.00	14.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,701,310.00	4,229,264.00	14.3%
OTHER STATE REVENUE		2000	THE STATE OF THE S		
Child Nutrition Programs		8520	222,880.00	218,520.00	-2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			222,880.00	218,520.00	-2.0%
OTHER LOCAL REVENUE		2			
Other Local Revenue	6				
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,237,090.00	1,115,769.00	-9.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,625.00	3,440.00	-38.8%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue		<u>-</u>			
All Other Local Revenue		8699	81,332.00	51,650.00	-36.5%
TOTAL, OTHER LOCAL REVENUE		Ī	1,324,047.00	1,170,859.00	-11.6%
TOTAL, REVENUES			5,248,237.00	5,618,643.00	7.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	-M-M-		0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,555,000.00	1,593,875.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	150,000.00	150,000.00	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			1,705,000.00	1,743,875.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	194,660.00	199,098.00	2.3%
OASDI/Medicare/Alternative		3301-3302	131,433.00	134,406.00	2.3%
Health and Welfare Benefits		3401-3 4 02	288,045.00	290,925.00	1.0%
Unemployment Insurance		3501-3502	18,755.00	872.00	-95.4%
Workers' Compensation		3601-3602	20,460.00	20,927.00	2.3%
OPEB, Allocated		3701-3702	23,870.00	24,414.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	20,174.00	27,215.00	34.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			697,397.00	697,857.00	0.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	263,500.00	209,125.00	-20.6%
Noncapitalized Equipment		4400	4,000.00	2,000.00	-50.0%
Food		4700	2,076,596.00	2,382,109.00	14.7%
TOTAL, BOOKS AND SUPPLIES			2,344,096.00	2,593,234.00	10.6%

Description Re	source Codes Object Code	2012-13 es Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	12,700.00	12,000.00	-5.59
Dues and Memberships	5300	0.00	0.00	0.09
Insurance	5400-5450	1,527.00	1,550.00	1.59
Operations and Housekeeping Services	5500	55,000.00	55,000.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	42,300.00	38,939.00	-7.99
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	15,514.00	15,814.00	1.99
Communications	5900	1,000.00	1,000.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	128,041,00	124,303.00	-2.99
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	4,165.00	0.00	-100.09
Equipment	6400	50,000.00	55,000.00	10.0%
Equipment Replacement	6500	56,100.00	37,500.00	-33.2%
TOTAL, CAPITAL OUTLAY		110,265.00	92,500.00	-16.19
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service			00000	
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ets)	0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	203,367.00	252,880.00	24.39
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	TTS	203,367.00	252,880.00	24.39
TOTAL, EXPENDITURES		5,188,166.00	5,504,649.00	6.19

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS		To the state of th			
INTERFUND TRANSFERS IN		To According to			
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	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		76 51	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		7000	0.00	0.00	0.09
CONTRIBUTIONS			0.00		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

			2012-13	2013-14	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,701,310.00	4,229,264.00	14.3%
3) Other State Revenue		8300-8599	222,880.00	218,520.00	-2.0%
4) Other Local Revenue		8600-8799	1,324,047.00	1,170,859.00	-11.6%
5) TOTAL, REVENUES	EGANOSIS (1904) (1915) (1915) (1915) (1915) (1915) (1915) (1915) (1915) (1915) (1915) (1915) (1915) (1915) (19		5,248,237.00	5,618,643.00	7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,925,634.00	5,196,769.00	5.5%
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		203,367.00	252,880.00	24.3%
8) Plant Services	8000-8999		59,165.00	55,000.00	-7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,188,166.00	5,504,649.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,071.00	113,994.00	89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000	0.00	0.00	0.0%
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)	MAY (graphing points) on the system as a second of the sec		60,071.00	113,994.00	89.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			AAAAAMIIN		
a) As of July 1 - Unaudited		9791	1,376,187.00	1,436,258.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,187.00	1,436,258.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,187.00	1,436,258.00	4.4%
2) Ending Balance, June 30 (E + F1e)			1,436,258.00	1,550,252.00	7.9%
Components of Ending Fund Balance a) Nonspendable		0744	0.00	0.00	0.00/
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00:	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,436.258.00	1,550,252.00	7.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Fullerton Elementary Orange County

30 66506 0000000 Form 13

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0:0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	7,000.00	-30.0%
5) TOTAL, REVENUES			10,000.00	7,000.00	-30.0%
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	21,981.00	25,298.00	15.1%
5) Services and Other Operating Expenditures		5000-5999	382,109.00	378,792.00	-0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499 °	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			404,090.00	404,090.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		uukkin jalluujakka kakko kokkin ja myn kenne sii pen majaleoo oo oo oo oo	(394,090.00)	(397,090.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(394,090.00)	(397,090.00)	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,186,168.00	1,792,078.00	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,186,168.00	1,792,078.00	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,186,168.00	1,792,078.00	-18.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,792,078.00	1,394,988.00	-22.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,792.078.00	1,394,988.00	-22.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description Resource	e Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS				
Cash a) in County Treasury	9110	0.00		
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. LIABILÎTIES		TO COLUMN ASSESSMENT A		
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		
. FUND EQUITY				
Ending Fund Balance, June 30		THE STATE OF THE S		
(G9 - H6)		0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE	MENTANTAN (III) INTO ANTAN INTO ANTAN INTO ANTAN INTO ANTAN INTO ANTAN INTO ANTAN INTO ANTAN INTO ANTAN INTO A	- The second second second second second second second second second second second second second second second			
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	10,000.00	7,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments	5	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			10,000.00	7,000.00	-30.0%
TOTAL, REVENUES			10,000.00	7.000.00	-30.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
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	0.09
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	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	21,981.00	25,298.00	15.1
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			21,981.00	25,298.00	15.1

			2012-13	2013-14	Percent
Description R	esource Codes	Object Codes		Budget	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	382,109.00	377,332.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,460.00	Nev
TOTAL, SERVICES AND OTHER OPERATING EXPENDITE	JRES		382,109.00	378,792.00	-0.9%
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)		AND THE PROPERTY OF THE PROPER	6		
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 Co	sts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			404,090.00	404,090.00	0.0%

		TRANSPORTER BASIS CORPS ACTIONS NOT LET A APPARE OF A APPARENT AND		AND AND THE RESIDENCE OF THE PARTY OF THE PA	
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	8				
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	A448-		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%

	•	-	2012-13	2013-14	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	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	10,000.00	7,000.00	-30.0%
5) TOTAL, REVENUES		emost summane ar range of a summane and in a serious	10,000.00	7,000.00	-30.0%
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 Admînistration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		404,090.00	404,090.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			404,090.00	404,090.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(394,090.00)	(397,090.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	00.0	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(394,090.00)	(397,090.00)	0.8%
F. FUND BALANCE, RESERVES				,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,186,168.00	1,792,078.00	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,186,168.00	1,792,078.00	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,186,168.00	1,792,078.00	-18.0%
2) Ending Balance, June 30 (E + F1e)			1,792,078.00	1,394,988.00	-22.2%
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		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,792,078.00	1,394,988.00	-22.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
4) Devenue Limit Sevene		9040 9000	0.00	0.00	0.000
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			and appropriate to the state of		
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		7100-7299,			
Costs)		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	1,000,000.00	1,000,000.00	0.0%
Other Sources/Uses a) Sources		8030 90 7 0	. 0.00	0.00	
		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		olookelin saajahinin ekokusaan en arasimusis aasaan a	(1,000,000.00)	(1,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000,000.00)	(1,000,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,874,842.00	1,874,842.00	-34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,874,842.00	1,874,842.00	-34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,874,842.00	1,874,842.00	-34.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Necessariable			1,874,842.00	874,842.00	-53.3%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		*			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,874,842.00	874,842.00	-53.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2012-13	2013-14	Percent
Description Re	source Codes Ob	ject Codes		Budget	Difference
G. ASSETS					
Cash a) in County Treasury			0.00		
		9110	0.00		
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	44f6chorenno augusta		0.00		
I. LIABILITIES				ଦ:	
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		
FUND EQUITY					
Ending Fund Balance, June 30					
(G9 - H6)			0.00		

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

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE			,		
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	DATE AND ADDRESS OF THE PARTY O		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
NTERFUND TRANSFERS				200901	
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		0010	0.00	0.00	0.0
INTERFUND TRANSFERS OUT			0.00	0.00	0.0
To: General Fund/CSSF		7612	1,000,000.00	1,000,000.00	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			1,000,000.00	1,000,000.00	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		7001	0.00	0.00	0.0
CONTRIBUTIONS			0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.0

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES			1		
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					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	0.0%
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	0.09

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000,000.00)	(1,000,000.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,874,842.00	1,874,842.00	-34.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,874,842.00	1,874,842.00	-34.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,874,842.00	1,874,842.00	-34.8%
2) Ending Balance, June 30 (E + F1e)			1,874,842.00	874,842.00	-53.3%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,874,842.00	874,842.00	-53.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

Resource	Description	Estimated Actuals	2013-14 Budget	
Total, Restric	eted Balance	0.00	0.00	

					The delegation of the control of the
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	5,000.00	1,800.00	-64.0%
5) TOTAL, REVENUES			5,000.00	1,800.00	-64.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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					
D. OTHER FINANCING SOURCES/USES			5,000.00	1,800.00	-64.0%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	580,000.00	0.0%
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			(580,000.00)	(580,000.00)	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)			(575,000.00)	(578,200.00)	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,284,349.00	709,349.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,284,349.00	709,349.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,284,349.00	709,349.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			709,349.00	131,149.00	-81.5%
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%
a) O a a a a sitta d					
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	709,349.00	131,149.00	-81.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS				
1) Cash a) in County Treasury	9110	0.00		
Fair Value Adjustment to Cash in County Treasury	9111			
		0.00		
b) in Banks	9120	0.00		
c) in Revolving Fund	9 1 30	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		

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue			·		-
Interest		8660	5,000.00	1,800.00	-64.0%
Net Increase (Decrease) in the Fair Value of Investments	5	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	1,800.00	-64.0%
TOTAL. REVENUES			5,000.00	1,800.00	-64.0%

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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	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	580,000.00	580,000.00	0.09
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			580,000.00	580,000.00	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)			(580,000.00)	(580,000.00)	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	5,000.00	1,800.00	
		6600-6799			-64.0%
5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999)	CAT-ANDRONE ELECTRICAL DE LA CATALON DE LA C	mananan an	5,000.00	1,800.00	-64.0%
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)			5,000.00	1,800.00	-64.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	580,000.00	0.0%
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			(580,000.00)	(580,000.00)	0.0%

			2012-13	2013-14	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(575,000.00)	(578,200.00)	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,284,349.00	709,349.00	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,284,349.00	709,349.00	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,284,349.00	709,349.00	-44.8%
2) Ending Balance, June 30 (E + F1e)			709,349.00	131,149.00	-81.5%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	709,349.00	131,149.00	-81.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption) Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

2012-13	2013-14
Estimated Actuals	Budget
0.00	0.00
	Estimated Actuals

·					
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) Federál Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	3,600.00	-28.0%
5) TOTAL, REVENUES		ero graninamana gaza seringa maskinga na ana ing pakabatan	5,000.00	3,600.00	-28.0%
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	380,579.00	300,000.00	-21.2%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	394,949.00	370,729.00	-6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			775,528.00	670,729.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		eme sinh distributio de distributio de si distributio di sectioni, indicar	(770,528.00)	(667,129.00)	-13.4%
Interfund Transfers a) Transfers in		8900-8929	409,215.00	223,220.00	-45.5%
b) Transfers Out		7600-7629	19,900.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	330,579.00	275,000.00	-16.8%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			719,894.00	498,220.00	-30.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	ncommonosci unidades disso de sido de sido de sido de sido de incolección de de designado de sido de sido de s	agong alag emikanokos salamkong sayah samen sanakukon sayas sa	(50,634.00)	(168,909.00)	233.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,391.00	1,452,757.00	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,391.00	1,452,757.00	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,391.00	1,452,757.00	-3.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,452,757.00	1,283,848.00	-11.6%
a) Nonspendable Revolving Cash		9711	0.00	. 0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00′	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,452,757.00	1,283,848.00	-11.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description Re	source Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
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	e				
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		
FUND EQUITY		MAN (no rich state) and state design of the second	3.30		
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	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE		2	0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
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	0.09
Unsecured Roll ®		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.09
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	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	5,000.00	3,600.00	-28.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			5,000.00	3,600.00	-28.09
TOTAL, REVENUES			5,000.00	3,600.00	-28.0°

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

Description R	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and			-	,	
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		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	50,000.00	25,000.00	-50.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	330,579.00	275,000.00	-16.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			380,579.00	300,000.00	-21.2%
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					6
Repayment of State School Building Fund		-			
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	54,758.00	26,550.00	-51.5%
Other Debt Service - Principal		7439	340,191.00	344,179.00	1.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		394,949.00	370,729.00	-6.1%
TOTAL EXPENDITURES					
TOTAL, EXPENDITURES			775,528.00	670,729.00	-13.5%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	409,215.00	223,220.00	-45.5%
(a) TOTAL, INTERFUND TRANSFERS IN		44.	409,215.00	223,220.00	-45.5%
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	19,900.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,900.00	0.00	-100.0%

					_
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds		0054			
Proceeds from Sale of Bonds Proceeds from Sale/Lease-		8951	0.00	0.00	0.09
Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources		and the state of t			
County School Bldg Aid		8961	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		· Vocamentalia			
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	330,579.00	275,000.00	-16.8%
(c) TOTAL, SOURCES			330,579.00	275,000.00	-16.89
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)			719,894.00	498,220.00	-30.8%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00.	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	3,600.00	-28.0%
5) TOTAL, REVENUES			5,000.00	3,600.00	-28.0%
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	Q.00	0.0%
8) Plant Services	8000-8999		380,579.00	300,000.00	-21.2%
9) Other Outgo	9000-9999	Except 7600-7699	394,949.00	370,729.00	-6.1%
10) TOTAL, EXPENDITURES			775,528.00	670,729.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(770,528.00)	(667,129.00)	-13.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	409,215.00	223,220.00	-45.5%
b) Transfers Out		7600-7629	19,900.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	330,579.00	275,000.00	-16.8%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			719,894.00	498,220.00	-30.8%

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Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,634.00)	(168,909.00)	233.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,391.00	1,452,757.00	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,391.00	1,452,757.00	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,391.00	1,452,757.00	-3.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,452,757.00	1,283,848.00	-11.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,452,757.00	1,283,848.00	-11.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fullerton Elementary Orange County

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
			The same of the sa		
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	222,047.00	56,000.00	-74.8%
5) TOTAL, REVENUES			222,047.00	56,000.00	-74.8%
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- 4 999	108,911.00	40,000.00	-63.3%
5) Services and Other Operating Expenditures		5000-5999	74,445.00	45,382.00	-39.0%
6) Capital Outlay		6000-6999	349,846.00	374,000.00	6.9%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,461.00	31,461.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			564,663.00	490,843.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(342,616.00)	(434,843.00)	26.9%
D. OTHER FINANCING SOURCES/USES		nura eticcona ir eticri indocumi mila in dicess eti Aponinci il dice città dilina e	(342,616.00)	(434,643.00)	
1) Interfund Transfers					4
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		0000 0070	0.00	0.00	0.000
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)			(342,616.00)	(434,843.00)	26.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,734,987.00	1,392,371.00	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,734,987.00	1,392,371.00	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,734,987.00	1,392,371.00	-19.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,392,371.00	957,528.00	-31.2%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0:00	0.00	0.0%
· All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,392,371.00	957,528.00	-31.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					B11101101100
1) Cash		PERMITERAL	4		
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			The state of the s	6	
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		
FUND EQUITY		and a second			
Ending Fund Balance, June 30			Philipping and the second		
(G9 - H6)			0.00		

Description R	esource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE		Transition			
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	8,000.00	6,000.00	-25.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	214,047.00	50,000.00	-76.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.
All Other Transfers in from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			222,047.00	56,000.00	-74.8
OTAL, REVENUES		**************************************	222,047.00	56,000.00	-74.

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	0.09
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
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	46,254.00	20,000.00	-56.89
Noncapitalized Equipment		4400	62,657.00	20,000.00	-68.19
TOTAL, BOOKS AND SUPPLIES			108,911.00	40,000.00	-63.39

Description R	Resource Codes Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	casourou osaco osaco	Estinated Actails	Dauget	Difference
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		8,802.00	8,802.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	1,903.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures				
Communications	5800	63,740.00	36,580.00	-42.6%
		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	74,445.00	45,382.00	-39.0%
CAPITAL OUTLAY				
Land	6100	31,065.00	15,000.00	-51.7%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	318,781.00	359,000.00	12.6%
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		349,846.00	374,000.00	6.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out			and the second	
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	31,461.00	31,461.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	31,461.00	31,461.00	0.0%
TOTAL EXPENDITURES		F0 / 000 55	400.040.05	
TOTAL, EXPENDITURES		564,663.00	490,843.00	-13.1

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
NTERFUND 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.

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	222,047.00	56,000.00	-74.8%
5) TOTAL, REVENUES	***************************************		222,047.00	56,000.00	-74.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		533,202.00	459,382.00	-13.8%
9) Other Outgo	9000-9999	Except 7600-7699	31,461.00	31,461.00	0.0%
10) TOTAL, EXPENDITURES			564,663.00	490,843.00	-13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(342,616.00)	(434,843.00)	26.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

			2012-13	2013-14	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(342,616.00)	(434,843.00)	26.9%
F. FUND BALANCE, RESERVES					GUTTER TO THE STATE OF THE STAT
1) Beginning Fund Balance					Adaption
a) As of July 1 - Unaudited		9791	1,734,987.00	1,392,371.00	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,734,987.00	1,392,371.00	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,734,987.00	1,392,371.00	-19.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,392,371.00	957,528.00	-31.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,392,371.00	957,528.00	-31.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Fullerton Elementary Orange County

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

Description F	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	121,406.00	6,000.00	-95.1%
5) TOTAL, REVENUES		121,406.00	6,000.00	-95.19
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	3,411.00	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999	6,029.00	4,800.00	-20.4%
6) Capital Outiay	6000-6999	282,441.00	100,000.00	-64.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	e 0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		291,881.00	104,800.00	-64.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		(470, 475, 00)	(00,000,00)	40.00
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		(170,475.00)	(98,800.00)	-42.09
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	79,223.00	0.00	-100.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.09
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		(79,223.00)	0.00	-100.09

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	98000000000000000000000000000000000000		(249,698.00)	(98,800.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,176,887.00	1,927,189.00	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,176,887.00	1,927,189.00	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,176,887.00	1,927,189.00	-11.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,927,189.00	1,828,389.00	-5.1%
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	e	9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,927,189.00	1,828,389.00	-5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasu	ıry	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 °		ATTENDED TO THE PARTY OF THE PA	manufacture de la constante de		
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		2-04-000 sode-39-00-0-7	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	, - , p		0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	115,406.00	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	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			121,406.00	6,000.00	-95.1%
TOTAL, REVENUES			121,406.00	6,000.00	-95.1%

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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		3101-3 1 02	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		A distribution of the state of			
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	3,411.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,411.00	0.00	-100.0%

Description F	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	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,029.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	4,800.00	-4.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		6,029.00	4,800.00	-20.49
CAPITAL OUTLAY					
Land		6100	68,570.00	0.00	-100.09
Land Improvements		6170	0.00	0.00	0.00
Buildings and Improvements of Buildings		6200	200,190.00	100,000.00	-50.09
Books and Media for New School Libraries			6		
or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	13,681.00	0.00	-100.09
TOTAL, CAPITAL OUTLAY			282,441.00	100,000.00	-64.69
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
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 C	osts)		0.00	0.00	0.0

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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	79,223.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			79,223.00	0.00	-100.09

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	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(79,223.00)	0.00	-100.09

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES			Disapposed disapped to the control of the control o		
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	121,406.00	6,000.00	-95.1%
5) TOTAL, REVENUES			121,406.00	6,000.00	-95.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		291,881.00	104,800.00	-64.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	9000-9999	7000-7099	291,881.00	104,800.00	-64.1%
			291,861.00	104,800.00	-04.170
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(1-0 1-00)	(00.000.00)	40.004
D. OTHER FINANCING SOURCES/USES			(170,475.00)	(98,800.00)	-42.0%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	79,223.00	0.00	-100.0%
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			(79,223.00)	0.00	-100.0%

				Provided the shall desired the shall be the	*
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(249,698.00)	(98,800.00)	-60.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,176,887.00	1,927,189.00	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,176,887.00	1,927,189.00	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,176,887.00	1,927,189.00	-11.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,927,189.00	1,828,389.00	-5.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0,00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,927,189.00	1,828,389.00	-5.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fullerton Elementary Orange County

July 1 Budget (Single Adoption) Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

30 66506 0000000 Form 40

D	Danasintias	2012-13	2013-14
Resource Description	Estimated Actuals	Budget	
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	755,080.00	765,080.00	1.3%
5) TOTAL, REVENUES			755,080.00	765,080.00	1.3%
B. EXPENDITURES			and the second s	and the state of t	
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	106,358.00	117,971.00	10.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	719,909.00	718,650.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		4	826,267.00	836,621.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	aryan daga saga kan manakan sa mpa daga kanan managa daga ang ang ang ang ang ang ang ang ang		(71,187.00)	(71,541.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	32,000.00	747,000.00	2234.4%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,000.00)	(747,000.00)	2234.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,187.00)	(818,541.00)	693.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,533,336.00	1,430,149.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,533,336.00	1,430,149.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,533,336.00	1,430,149.00	-6.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		•	1,430,149.00	611,608.00	-57.2%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,430,149.00	611,608.00	-57.2%
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	Pagauras Cadas	Object Codes	2012-13	2013-14	Percent
	Resource Codes	Object Codes	Estimated Actuals	Budget	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 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	885,000.00	885,000.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes °		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies					
Leases and Rentals Interest		8650 8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investment	6	8662	0.00	0.00	0.09
Other Local Revenue	o .	0002	0.00	0.00	0.09
All Other Local Revenue		8699	0.00	0.00	0.09
		8799			
All Other Transfers In from All Others		0/99	(130,000.00)	(120,000.00)	-7.79
TOTAL, OTHER LOCAL REVENUE			755,080.00 755,080.00	765,080.00 765,080.00	1.3%

Description	Resource Codes Object Cod	2012-13 les 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	3101-310	2 0.00	0.00	0.0
PERS	3201-320	2 0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-330	2 0.00	0.00	0.0
Health and Welfare Benefits	3401-340	2 0.00	0.00	0.0
Unemployment insurance	3501-350	2 0.00	0.00	0.0
Workers' Compensation	3601-360	2 0.00	0.00	0.0
OPEB, Allocated	3701-370	2 0.00	0.00	0.0
OPEB, Active Employees	3751-375	2 0.00	0.00	0.0
PERS Reduction	3801-380	2 0.00	0.00	0.0
Other Employee Benefits	3901-390	2 0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	. 0.00	0.0
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
Insurance	5400-545	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	. 0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 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.

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and					
Operating Expenditures		5800	106,358.00	117,971.00	10.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		106,358.00	117,971.00	10.9%
CAPITAL OUTLAY		7.7			
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries		TO A STATE OF THE			
or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
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	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.09
Debt Service - Interest		7438	498,893.00	486,191.00	-2.5%
Other Debt Service - Principal		7439	221,016.00	232,459.00	5.29
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		719,909.00	718,650.00	-0.29
TOTAL, EXPENDITURES			826,267.00	836,621.00	1.39

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			2012 12	2042 44	Daranut
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.
To: Deferred Maintenance Fund		7615	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	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%
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	32,000.00	747,000.00	2234.49
(d) TOTAL, USES			32,000.00	747,000.00	2234.49
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)			(32,000.00)	(747,000.00)	2234.4%

Fullerton Elementary Orange County

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	755,080.00	765,080.00	1.3%
5) TOTAL, REVENUES			755,080.00	765,080.00	1.3%
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		106,358.00	117,971.00	10.9%
9) Other Outgo	9000-9999	Except 7600-7699	719,909.00	718,650.00	-0.2%
10) TOTAL, EXPENDITURES	3000-3000	7000-7003	826,267.00	836,621.00	1.3%
			020,201.00	000,021.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,187.00)	(71,541.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	32,000.00	747,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,000.00)	(747,000.00)	0.0%

THE PROPERTY OF THE PROPERTY O				er-extraction and the annual residence of the state of th	
Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	AMENOTORIS OF THE PROPERTY OF THE PROPERTY OF THE STATE O		(103,187.00)	(818,541.00)	693.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			000000000000000000000000000000000000000		
a) As of July 1 - Unaudited		9791	1,533,336.00	1,430,149.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,533,336.00	1,430,149.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,533,336.00	1,430,149.00	-6.7%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,430,149.00	611,608.00	-57.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,430,149.00	611,608.00	-57.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Exhibit: Restricted Balance Detail

Fullerton Elementary Orange County 30 66506 0000000 Form 49

Printed: 6/4/2013 11:09 AM

Resource Description		2012-13	2013-14 Budget	
		Estimated Actuals		
9010	Other Restricted Local	1,430,149.00	611,608.00	
Total, Restric	oted Balance	1,430,149.00	611,608.00	

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,329,765.00	3,562,400.00	7.0%
5) TOTAL, REVENUES			3,329,765.00	3,562,400.00	7.0%
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	3,244,456.00	3,346,306.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,244,456.00	3,346,306.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,309.00	216,094.00	153.3%
D. OTHER FINANCING SOURCES/USES				•	
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			85,309.00	216,094.00	153.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,479,088.00	2,564,397.00	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,479,088.00	2,564,397.00	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,479,088.00	2,564,397.00	3.4%
2) Ending Balance, June 30 (E + F1e)			2,564,397.00	2,780,491.00	8.4%
Components of Ending Fund Balance			6.9		
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
				g engless in the Same	
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,564,397.00	2,780,491.00	8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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				The state of the s	
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		1
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					6
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		
. FUND EQUITY					
Ending Fund Balance, June 30		PERFECTION			
(G9 - H6)			0.00		

	XX. and Constitution of the Constitution of th				
Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,217,929.00	3,450,564.00	7.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	71,418.00	71,418.00	0.0%
Supplemental Taxes		8614	32,332.00	32,332.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,086.00	8,086.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					-100
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	200		3,329,765.00	3,562,400.00	7.0%
TOTAL, REVENUES			3,329,765.00	3,562,400.00	7.0%

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

30 66506 0000000 Form 51

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					######################################
Debt Service		the second			
Bond Redemptions		7433	1,735,000.00	1,895,000.00	9.2%
Bond Interest and Other Service Charges		7434	1,509,456.00	1,451,306.00	-3.9%
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 C	Costs)		3,244,456.00	3,346,306.00	3.1%
TOTAL, EXPENDITURES			3,244,456.00	3,346,306.00	3.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					3
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT		***************************************			
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES				,	
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,329,765.00	3,562,400.00	7.09
5) TOTAL, REVENUES			3,329,765.00	3,562,400.00	7.09
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	3,244,456.00	3,346,306.00	3.1
10) TOTAL, EXPENDITURES			3,244,456.00	3,346,306.00	3.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			85,309.00	216,094.00	153.39
D. OTHER FINANCING SOURCES/USES			PARTICIPATION OF THE PROPERTY OF THE PARTICIPATION		
1) Interfund Transfers		0000 0000		0.00	0.00
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
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)	hartoni kinosi. 18.6 m. zustininin sizzoromu sizzozozovo ovo oznabono vaknopisia Moril	NACONARY NATIONAL STATE OF THE	85,309.00	216,094.00	153.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,479,088.00	2,564,397.00	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,479,088.00	2,564,397.00	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,479,088.00	2,564,397.00	3.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) a) Nonspendable			2,564,397.00	2,780,491.00	8.4%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,564,397.00	2,780,491.00	8.4%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	2,564,397.00	2,780,491.00
Total, Restric	sted Balance	2,564,397.00	2,780,491.00

				_
Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
		, III.		
	8010-8099	0.00	0.00	0.09
	8100-8299	0.00	0.00	0.09
	8300-8599	0.00	0.00	0.09
	8600-8799	1,436,686.00	1,442,070.00	0.49
		1,436,686.00	1,442,070.00	0.49
	1000-1999	0.00	0.00	0.0'
	2000-2999	98,448.00	91,121.00	-7.4
	3000-3999	34,774.00	28,846.00	-17.0
	4000-4999	272,649.00	115,847.00	-57.5
	5000-5999	1,953,201.00	1,294,845.00	-33.7
	6000-6999	0.00	0.00	0.0
	7100-7299, 7400-7499	0.00	0.00	0.0
	7300-7399	0.00	0.00	0.0
		2,359,072.00	1,530,659.00	-35.1
		(922,386.00)	(88,589.00)	-90.4
				0.0
	7600-7629	0.00	0.00	0.0
	8930-8979	0.00	0.00	0.0
				0.0
	8980-8999			0.0
		8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399	8100-8299 0.00 8300-8599 0.00 8600-8799 1,436,686.00 1,436,686.00 1,436,686.00 2000-2999 98,448.00 3000-3999 34,774.00 4000-4999 272,649.00 5000-5999 1,953,201.00 6000-6999 0.00 7100-7299, 0.00 7300-7399 0.00 2,359,072.00 8900-8929 0.00 7600-7629 0.00 8930-8979 0.00 7630-7699 0.00	8100-8299

			2012-13	2013-14	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		2000	(922,386.00)	(88,589.00)	-90.4%
F. NET POSITION					
Beginning Net Position a) As of July 1 - Unaudited		9791	1,820,303.00	897,917.00	-50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,820,303.00	897,917.00	-50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,820,303.00	897,917.00	-50.7%
2) Ending Net Position, June 30 (E + F1e)			897,917.00	809,328.00	-9.9%
Components of Ending Net Position a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	897,917.00	809,328.00	-9.9%

Description R	esource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	- 0.00		
c) in Revolving Fund		9130	0.00	•	
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					oculation (September 1997)
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,860.00	8,440.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0%
Fees and Contracts					SC ACT TO THE SC
In-District Premiums/ Contributions		8674	1,365,504.00	1,385,000.00	1.4%
All Other Fees and Contracts		8689	59,322.00	45,630.00	-23.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	3,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,436,686.00	1,442,070.00	0.4%
TOTAL, REVENUES			1,436,686.00	1,442,070.00	0.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,323.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	79,548.00	79,548.00	0.0%
Clerical, Technical and Office Salaries		2400	12,577.00	11,573.00	-8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,448.00	91,121.00	-7.4%
EMPLOYEE BENEFITS				X and a second s	
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,642.00	10,403.00	-2.2%
OASDI/Medicare/Alternative		3301-3302	7,620.00	6,972.00	-8.5%
Health and Welfare Benefits		3401-3402	5,514.00	6,638.00	20.4%
Unemployment Insurance		3501-3502	1,507.00	1,002.00	-33.5%
Workers' Compensation		3601-3602	1,200.00	1,094.00	-8.8%
OPEB, Aliocated		3701-3702	6,261.00	1,276.00	-79.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,030.00	1,461.00	-28.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,774.00	28,846.00	-17.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	203,915.00	50,847.00	-75.1%
Noncapitalized Equipment		4400	68,734.00	65,000.00	-5.4%
TOTAL, BOOKS AND SUPPLIES			272,649.00	115,847.00	-57.5%

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Description R	tesource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,120.00	5,300.00	3.5%
Dues and Memberships		5300	500.00	1,000.00	100.0%
Insurance		5400-5450	581,000.00	582,000.00	0.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	;	5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,263.00	49,030.00	-24.9%
Professional/Consulting Services and Operating Expenditures		5800	1,299,018.00	655,515.00	-49.5%
Communications		5900	1,300.00	1,000.00	-23.19
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3		1,953,201.00	1,294,845.00	-33.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,359,072.00	1,530,659.00	-35,1%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,436,686.00	1,442,070.00	0.4%
5) TOTAL, REVENUES			1,436,686.00	1,442,070.00	0.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,359,072.00	1,530,659.00	-35.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,359,072.00	1,530,659.00	-35.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(922,386.00)	(88,589.00)	-90.4%
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%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(922,386.00)	(88,589.00)	-90.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,820,303.00	897,917.00	-50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,820,303.00	897,917.00	-50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,820,303.00	897,917.00	-50.7%
2) Ending Net Position, June 30 (E + F1e)			897,917.00	809,328.00	-9.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	897,917.00	809,328,00	-9.9%

July 1 Budget (Single Adoption) Self-Insurance Fund Exhibit: Restricted Net Position Detail

Fullerton Elementary Orange County 30 66506 0000000 Form 67

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

P2 ADA		2012-13 E	stimated Ac	tuals	20	013-14 Budg	et
	Description	P-2 ADA	Annual ADA	1			Revenue Limit
a. Kindergarten b. Grades Pour through Three c. Grades Four through Six d. Grades Seven and Eight c. Grades Seven and Eight d. Grades Grades Seven and Eight d. Grades Seven Seven Seven Seven Seven Sev	ELEMENTARY		L		<u> </u>		
a. Kindergarten b. Grades Pour through Three c. Grades Four through Six d. Grades Seven and Eight c. Grades Seven and Eight d. Grades Grades Seven and Eight d. Grades Seven Seven Seven Seven Seven Sev	1. General Education			13,095.90	13,095.90	13,095.90	13,095.90
b. Grades One through Three C. Grades Four Hough Six d. Grades Seven and Elight C. Opportunity Schools and Full-Day Opportunity Classes [F. Home and Hospital S. Community Day School Community Day School Comportunity Schools (EC 56366[a][7]) C. Nongublic, Nonsectarian Schools - Licensed Children's Institutions Comportunity Schools and Full-Day Opportunity Classes Comportunity Day School Comportunity Day Sc	a. Kindergarten	1,435,98	1,435,98				
c. Grades Four through Six d. Grades Seven and Eight e. Opportunity Schools and Full-Day Opportunity Classes f. Home and Hospital g. Community Day School 2. Special Boucation a. Special Day Class e. Opportunity Schools and Full-Day Opportunity Classes f. Home and Hospital g. Special Day Class e. Opportunity Day School 2. Special Day Class e. S	· ·		·				
d. Grades Seven and Eight a. Opportunity Schools and Full-Day Opportunity Classes f. Home and Hospital g. Community Schools and Full-Day Opportunity Classes f. Home and Hospital g. Community Day School 2. Special Education a. Special Day Class Septial Education a. Special Day Class Septial Education b. Noncoublic, Nonsectarian Schools (EC 56366[a][7]) 4.01 4.01 4.01 4.01 4.01 4.01 4.01 4.01			·····				
e. Opportunity Schools and Full-Day Opportunity Classes f. Home and Hospital g. Community Classes f. Home and Hospital g. Community Classes f. Application for the community Classes f. Community Classes f. Community Classes f. Community Classes f. Community Classes for the commu							
1.00							
g. Community Day School 2. Special Education a. Special Chay Class b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions c. Opportunity School c. Community Day School c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions c. Opportunity Schools and Full-Day Opportunity Classes d. Home and Hospital a. Special Education c. Opportunity Schools and Full-Day Opportunity Classes d. Home and Hospital a. Special Education c. Opportunity Schools schools (EC 56366[a][7]) c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions c. TOTAL, HIGH SCHOOL c. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions d. Special Education a. Special Day Class - High School d. Special Education a. Special Day Class - High School d. Special Education a. Special Day Class - Elementary d. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - License		1.00	1.00				
2. Special Education a . Special Day Class b . Nonpublic, Nonsectarian Schools (EC 56366[a][7]) 4.01 4.01 4.01 4.01 4.01 4.01 4.01 4.01							
a. Special Day Class b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])							
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions 3. TOTAL ELEMENTARY 13,459.88 13,4	•	359.97	359.97	359.97	359.97	359.97	359.97
C. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions 3. TOTAL, ELEMENTARY 13,459.88 13,45				-			4.01
Children's Institutions 13,459.88 13							
3. TOTAL_ELEMENTARY	· ·						
High School		13 459 88	13 459 88	13 459 88	13 459 88	13 459 88	13 459 88
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. Norpublic, Nonsectarian Schools - Licensed Children's Institutions 6. TOTAL, HIGH SCHOOL COUNTY SUPPLEMENT 7. County Community Schools (EC 1982[a]) a. Elementary b. High School 8. Special Education a. Special Day Class - Elementary b. Special Education a. Special Day Class - High School c. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High S		1 101100100	1	, , , , , , , , , ,			
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 COUNTY SUPPLEMENT 7. County Community Schools (EC 1982[a]) a. Elementary b. High School 8. Special Education a. Special Day Class - High School c. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School also included in lines 3 and 6. f. REGIONAL OCCUPATIONAL							
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 COUNTY SUPPLEMENT 7. County Community Schools (EC 1982[a]) a. Elementary b. High School 8. Special Education a. Special Day Class - Elementary b. Special Education a. Special Education a. Special Day Class - Elementary d. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. 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 43.05 43							
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39.95 39.9		0.00	0.00	0.00	0.00	0.00	0.00
7. County Community Schools (EC 1982[a]) a. Elementary b. High School 8. Special Education a. Special Day Class - Elementary b. Special Day Class - High School c. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School 9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05 43.0		1 0.00	0.00	0.00	0.00	0.00	0.00
a. Elementary b. High School 8. Special Education a. Special Day Class - Elementary b. Special Day Class - High School c. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School 9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05 43.		T	T	1			T
b. High School 8. Special Education		30.95	39 95	30.05	39.95	39.95	39.95
8. Special Education a. Special Day Class - Elementary b. Special Day Class - High School c. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School 9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05 4		30.00	33.30	30.00	00.00	00.00	- 00.00
a. Special Day Class - Elementary b. Special Day Class - High School c. Nonpublic, Nonsectarian Schools - Elementary d. Nonpublic, Nonsectarian Schools - High School e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School 9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05 43.							
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 43.05 43	'	3 10	3 10	3 10	3 10	3 10	3 10
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 43.05 4		3.10	3.10	3.10	5.10	3.10	3.10
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 43.05 4							
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 43.05 43	· · · · · · · · · · · · · · · · · · ·						
Children's Institutions - Elementary f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School 9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05 43.0					######################################		
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School 9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05	The state of the s						
Children's Institutions - High School 9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05 43.0			 	 			
9. TOTAL, ADA REPORTED BY COUNTY OFFICES 43.05 4	•						
COUNTY OFFICES 43.05 43.							
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9) 11. ADA for Necessary Small Schools also included in lines 3 and 6. 12. REGIONAL OCCUPATIONAL		13.05	12.05	13.05	43.05	13 DE	43.05
(sum lines 3, 6, and 9) 13,502.93		43.00	43.03	43.00	43,00	43.00	43.00
11. ADA for Necessary Small Schools also included in lines 3 and 6. 12. REGIONAL OCCUPATIONAL		13 502 02	13 502 02	13 502 02	13 502 02	13 502 02	12 502 02
also included in lines 3 and 6. 12. REGIONAL OCCUPATIONAL		13,002.93	13,302.93	13,302.93	13,302.83	13,002.83	13,002.83
12. REGIONAL OCCUPATIONAL	·						
CENTERS & PROGRAMS*							

	2012-13 E	stimated Act	tuals	20)13-14 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS	000000000000000000000000000000000000000					
13. Concurrently Enrolled Secondary Students*			The state of			
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their	i ili arajetti ili					
18th Birthday, Participating in						
Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)			i I			
17. Adults in Correctional Facilities				***************************************		
18. TOTAL, ADA	40 000 00			40 700 00	40 =00 00	40 500 00
(sum lines 10, 12, 16, and 17)	13,502.93	13,502.93	13,502.93	13,502.93	13,502.93	13,502.93
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			T			
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*		<u>I</u>				
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS		AND THE PROPERTY OF THE PARTY O	CONTROL OF THE CONTRO		AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLU	
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)		6	-			
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*					es.	
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL	TRANSFER		·			
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT		г				1
29. Regular Elementary and High School ADA	<u> </u>					

^{*}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.

30 66506 0000000

Form A

July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (1)

THE MONTH Object (Ref. Orl) July THE MONTH OF JUNE CATALOR OF SECRETARY OF SECRETA	4	I TO THE REAL PROPERTY OF THE PARTY OF THE P		,			AND CONTROL OF THE CO		CONTRACTOR OF THE PROPERTY OF		The state of the s
CHITH MONTH JANE 25,224,000.00 26,655,147.00 23,224,619.00 16,64,253.00 16,64,263.00 16,64,244,263.00 16,64,244,263.00 16,64,244,263.00 16,64,244,263.00 16,64,244,263.00 16,64		Object	Beginning Balances (Ref. Only)	ylub	August	September	October	November	December	January	February
Secretary Secr	ESTIMATES THROUGH THE MONTH OF	JUN DI								T BU ST ST ST ST ST ST ST ST ST ST ST ST ST	
Page 1971 Page 1972 Page				25,274,000.00	26,964,402.00	26,255,147.00	23,324,613.00	19,985,423.00	18,610,437.00	34,352,667.00	24,363,441.00
Color Colo	B. RECEIPTS Revenue Limit Sources Directival Appartiquent	8040-8040		013 474 00	913 474 00	4 444 760 00	1 644.253.00	1.644.253.00	4,444.760.00	1,644,253.00	4,058,778.00
### (1960-1969) ### (1960-1969		6100-0100		4 400 000 000	00.000.00	00.001,111,1	00 000 00	00 000 V80 V	10 910 000 00	820 000 00	210 000 00
Brito-Rape Brita-Rape Bri	Property Taxes Miscellaneous Funds	8080-808		1,100,000.00	00.000,00	00.000,01	20,000,02	00.000,	000000000000000000000000000000000000000		
Sources Serio-Serio Seri	Federal Revenue	8100-8299		111,195.00	00:00	389,181.00	111,195.00	55,597.00	833,961.00	389,181.00	0.00
Sources Septi-6779 Septi-6779 Septi-6700 Sept-6700 Septi-6700 Sept-6700	Other State Revenue	8300-8599		0.00	355,523.00	355,523.00	4,621,801.00	1,244,331.00	533,285.00	1,066,569.00	1,777,616.00
1,560,000 1,50	Other Local Revenue	8600-8799		00.690,96	288,208.00	576,416.00	192,139.00	1,056,763.00	2,786,012.00	288,208.00	288,208.00
Sources 8890-8679 1000-1999 100	Interfund Transfers In	8910-8929		1,580,000.00		had constructed to	- Lander Control of the Control of t				i - Commonwey per common and comm
1000-1999 1000-1999 1000-2999 1000	All Other Financing Sources	8930-8979		00 001 000 0	000000000000000000000000000000000000000	00 000 909 9	00 300 00	00 044 00	10 508 018 00	4 208 211 00	6 334 602 00
1000-1999	OTAL RECEIPTS			3,808,738.00	1,652,205,00	0,000,000,0	0,000,000,0	0,000,944.00	00.010,000,61	00.11.2(00.2()	0,007,000
siled Saleries 2000-2999 310,221,00 775,551,00 630,662,00 1,385,992,00	C. DISBURSEMENTS Certificated Salaries	1000-1999		531 430 00	531.430.00	4.782.872.00	5.314.303.00	5,314,303.00	0.00	10,097,175.00	5,314,303.00
Oyoe Benefits 3007-3899 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 1,581,689,00 3,581,684,00 3,581,740,00 <td>Classified Salaries</td> <td>2000-2999</td> <td></td> <td>310,221.00</td> <td>775,551.00</td> <td>930,662.00</td> <td>1,395,992.00</td> <td>1,395,992.00</td> <td>1,395,992.00</td> <td>1,395,992.00</td> <td>1,240,882.00</td>	Classified Salaries	2000-2999		310,221.00	775,551.00	930,662.00	1,395,992.00	1,395,992.00	1,395,992.00	1,395,992.00	1,240,882.00
sy and Supplies 4000-4999 217,757,00 381,074,00 544,392,00 581,074,00 326,655,00 fall Culley 6000-6899 3000-5999 3000-5999 3000-5999 31,082,750 31,082,750 31,082,750 451,462,00 326,750 451,462,00	Employee Benefits	3000-3999		1,591,699.00	1,591,699.00	2,956,012.00	1,591,699.00	1,819,084.00	1,591,699.00	2,046,470.00	2,046,470.00
Cres SCOO-5899 30.0375.00 550.706.00 451,462.00 451,462.00 451,462.00 Lab Outlay Found Transfers Out ALD INGUISAS 7000-5899 7000-74999 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-74999 7000-7499 70000-7499 70000-7499 7000-7499 70000-7499 7000-7499 70000-7499 7000-7499 7000-7499 70000-74	Books and Supplies	4000-4999		217,757.00	381,074.00	326,635.00	544,392.00	381,074.00	326,635.00	272,196.00	381,074.00
Figure F	Services	5000-5999		300,975.00	526,706.00	451,462.00	752,437.00	526,706.00	451,462.00	376,219.00	526,706.00
Congression Congression	Capital Outlay	6000-6599				Commission of the Commission o	The state of the s				1
fund Transfers Out Tr	Other Outgo	7000-7499				18,771.00	262,789.00	18,771.00	00.00	9,385.00	18,771.00
ALDISBURSES 7830-7899 3,106,336.00 3,66,460.00 9,466,414.00 9,466,414.00 9,466,414.00 9,466,414.00 9,466,414.00 9,466,414.00 9,466,414.00 9,466,414.00 9,466,414.00 3,765,786.00	Interfund Transfers Out	7600-7629		156,254.00			00.996,99		ALL CONTRACTOR TO THE CONTRACTO		The second distribution of the second
AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DISBURSEMENTS AL DIT-9199 B111-9199 B11-9199 B111-9199 B111-9199 B111-9199 B111-9199 B111-9199 B111-91999 B111-9199 B111-9199 B111-91999 B11-91999 B111-91999 B111-91999 B111-91999 B111-91999 B111-91999 B11-91999 B111-91999 B11-91999 B111-91999 B111-	All Other Financing Uses	7630-7699					1	00 000 111	00 001 101 0	44 407 407 00	900 003 0
ANCE SHEET TRANSACTIONS Through Interest of England Section 1 25.274,000.00 4,400,000.00 2,200,000.00 2,200,000.00 2,200,000.00 2,200,000.00 2,200,000.00 2,200,000.00 3,300 </td <td>TOTAL DISBURSEMENTS</td> <td></td> <td></td> <td>3,108,336.00</td> <td>3,806,460.00</td> <td>9,466,414.00</td> <td>9,928,578.00</td> <td>8,455,930.00</td> <td>3,765,788.00</td> <td>14,187,437.00</td> <td>9,526,200.00</td>	TOTAL DISBURSEMENTS			3,108,336.00	3,806,460.00	9,466,414.00	9,928,578.00	8,455,930.00	3,765,788.00	14,187,437.00	9,526,200.00
Not in Treasury 9111-9199 25.274,000.00 4,400,000.00 2.200,000.00 4,600,000.00 4,400,000.00 2.200,000.00 4,000,000.00 2.200,000.00 4,000,000.00 2.200,000.00 0.00	D. BALANCE SHEET TRANSACTIONS										
Treasury STIT-STIPS Co. C.	Assets	000	000000								
Section State Stat	Cash Not in Ireasury	9111-9199	25,274,000.00	0000	000000			A. II A. Washington and A. III and A. II and A	A STATE OF THE STA	- Companies	
Penditures 930 penditures 930 penditures 930 penditures 930 penditures 930 penditures 930 avable 9500-9599 ayable 960 aya	Accounts Receivable	9200-9299	6,600,000.00	4,400,000.00	2,200,000.00						
penditures 930 and Assets 930 ASSETS 940 4,460,000.00 2,200,000.00 0.00 0.00 0.00 0.00 ayable series 9500-9599 ayable 4,165,000.00 3,410,000.00 755,000.00 0.00 0.00 0.00 0.00 ayable series 960 4,165,000.00 3,410,000.00 755,000.00 0.00 0.00 0.00 0.00 LIABILITIES 4,165,000.00 3,410,000.00 755,000.00 0.00 0.00 0.00 0.00 Clearing 9910 27,709,000.00 3,410,000.00 1,445,000.00 0.00 0.00 0.00 0.00 ASE/DECREASE 1,690,402.00 765,000.00 2,332,4613.00 1,374,986.00 1,5742,230.00 ASH (A + E) 28,64,402.00 26,255,417.00 23,324,613.00 19,985,433.00 18,610,437.00 34,352,667.00	Due From Other Funds	9310	9400						a code minima and property and	A CANADA	
Performation State Assets 9340 31,874,000.00 4,400,000.00 2,200,000.00 0.	Descriptions of Expenditures	0350			A A A A A A A A A A A A A A A A A A A		The state of the s				
ASSETS 34.874,000.00 4.400,000.00 2,200,000.00 0.00 0.00 0.00 0.00 0.00 0.00 ayable 9500-9599 4,165,000.00 3,410,000.00 755,000.00 0.00 0.00 0.00 0.00 ayable 9610 9610 9640 9650 9	Prepaid Experiditures	9330			A STATE OF THE STA						AND THE PROPERTY OF THE PROPER
ayable sevenues 9500-9599 au, 165,000.00 3,410,000.00 755,000.00 755,000.00 0.00	SUBTOTAL ASSETS	9340	31,874,000.00	4,400,000.00	2,200,000.00	00.0	0.00	00.00	00.0	00.00	0.00
ayable 9500-9599 4,165,000.00 3,410,000.00 755,000.00 755,000.00 60.00	Liabilities										
rer Funds 9610 ner Funds 9640 ner Funds 9640 ner Funds ner Funds <td>Accounts Payable</td> <td>9500-9599</td> <td>4,165,000.00</td> <td>3,410,000.00</td> <td>755,000.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Accounts Payable	9500-9599	4,165,000.00	3,410,000.00	755,000.00						
ans 9640 ASH.(A+E) 9650 4,165,000.00 3,410,000.00 755,000.00 0.00	Due To Other Funds	9610				And the second s	, , , , , , , , , , , , , , , , , , , ,	The second secon			
evenues 9650 4,165,000.00 3,410,000.00 755,000.00 0.00	Current Loans	9640						A FALL ALL MANUEL POWER PROPERTY OF THE PARTY A A A A A A A A A A A A A A A A A A A			
LIABILITIES 4,165,000.00 3,410,000.00 755,000.00 0.00 0.00 0.00 0.00 0.00 0.00	Deferred Revenues	9650		TO THE TAXABLE PARTY AND THE TAXABLE PARTY A					AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLU		
Clearing 9910 0.00	SUBTOTAL LIABILITIES		4,165,000.00	3,410,000.00	755,000.00	0.00	00.00	0.00	0.00	0.00	00.00
9910 27,709,000.00 990,000.00 1,445,000.00 0.00 0.00 0.00 0.00 0.00 1,690,402.00 (709,255.00) (2,930,534.00) (1,374,986.00) 15,742,230.00 26,964,402.00 26,255,147.00 23,324,613.00 19,985,423.00 18,610,437.00 34,352,667.00	Nonoperating	(6							
27,709,000.00 990,000.00 1,445,000.00 0.00 0.00 0.00 0.00 0.00 1,690,402.00 (709,255.00) (2,930,534.00) (3,339,190.00) (1,374,986.00) 15,742,230.00 26,964,402.00 26,964,402.00 26,255,147.00 23,324,613.00 19,985,423.00 18,610,437.00 34,352,667.00	Suspense Clearing	9910		0.00							
1,690,402.00 (709,255.00) (2,930,534,00) (3,339,190,00) (1,374,986.00) 15,742,230.00 26,265,147.00 23,324,613.00 19,985,423.00 18,610,437.00 34,352,667.00	TRANSACTIONS		27,709,000.00	990,000.00	1,445,000.00	0.00	0.00	00.0	00.0	00.0	0.00
1,690,402.00 (709,255.00) (2,930,534,00) (3,339,190.00) (1,374,986,00) 15,742,230,00 26,964,402.00 26,255,147.00 23,324,613.00 19,985,423.00 18,610,437.00 34,352,667.00	E. NET INCREASE/DECREASE								000	000000000000000000000000000000000000000	0 400 004 0
26.964.402.00 26.255,147.00 23,324,613.00 19,985,423.00 18,610,437.00 34,352,667.00	(B-C+D)			1,690,402.00	(709,255.00)	(2,930,534.00)	(3,339,190.00)	(1,374,986.00)	15,742,230.00	(9,989,226.00)	(3,193,604.00)
	F. ENDING CASH (A + E)			26,964,402.00	26,255,147.00	23,324,613.00	19,985,423.00	18,610,437.00	34,352,667.00	24,363,441.00	21,169,837.00
TANK TO THE PROPERTY OF THE PR	0. E30 000 3. E00 0.00		The same of the sa								

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California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: cashi (Rev 11/08/2012)

July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (1)

Fullerton Elementary Orange County

30 66506 0000000 Form CASH

21,166,837.00		Object	March	April	Mak	quue	Accruals	Adjustments	TOTAL	BUDGET
ees 600-6799 6.97-679 0.000 2.881739.00 17.4490.000.001 888.729.00 19.994.665.00 19.000-6799 10.500.0000 10.500.0000 0.000 0.000 888.723.00 19.994.665.00 19.000-6799 10.000-6799 14.22.000.000 10.500.0000 0.000 0.000 14.22.000 0.000 11.244.33.00 17.22.766.00 17.22.766.00 17.42.000.000 17.42.00.000 17.4	ESTIMATES THROUGH THE MONTH	HN =								
Control		1	21,169,837.00	21,880,208.00	27,493,739.00	19,128,024.00				
Continue	B. RECEIPTS							and the cold fill help		inche (A)
The color of the	Revenue Limit Sources	0010 0010	8 078 1E2 00	2 881 732 00	000	2 917 374 00	9 294 665 00		41,777,928.00	41,777,928.00
154,463.00 154	Principal Apportionment	61.09-01.09	1 560 000 00	10 520 000 00	(1 440 000 00)	888 128 00	00:00:107:0	- Constitution of the Cons	29.541,128.00	29,541,128.00
Secretary Secr	Miscellapeous Finds	8080-020	00.000,000,1	0,000,000,000	(00.00,01.1)	0000	154,463.00		154,463.00	154,463.00
Sources Sour	Federal Revenue	8100-8299	555.974.00	55.597.00	722,766.00	833,961.00	1,501,129.00		5,559,737.00	5,559,737.00
Second Street Second Stree	Other State Revenue	8300-8599	1,422,092.00	1,244,331.00	533,285.00	1,422,092.00	3,199,708.00		17,776,156.00	17,776,156.00
Sources	Other Local Revenue	8600-8799	672,486.00	576,416.00	2,305,665.00	384,278.00	96,070.00		9,606,938.00	9,606,938.00
Sources 8930-8979 11,166,704.00 16,278,076.00 2.121,716.00 6,446,633.00 14,246,038.00 14,246,038.00 1000-1999 6,314,302.00 1,396,992.00	Interfund Transfers In	8910-8929							1,580,000.00	1,580,00
100-1999 5,314,302	All Other Financing Sources	8930-8979						And the second s	0.00	
1000-1999 6.314.302.00 1.395.993.00 1.395.9	TOTAL RECEIPTS		11,186,704.00	15,278,076.00	2,121,716.00	6,445,833.00	14,246,035.00	0.00	105,996,350.00	105,996,350.00
1000-1999 1,385,992.00 1,385,993.00 1,385,9	C. DISBURSEMENTS	4000 4000	000000000000000000000000000000000000000	317 202 00	6 314 302 00	5 314 302 00			53 143 025 00	53.143.025.00
2000-3999 1,819,084.00 1,2046,470.00 1,819,084.00 1,591,686.00 227,385.00 4000-4999 7762,148.00 2,046,470.00 1978,090 376,219.00 489,953.00 489	Certificated Salaries	6661-0001	1 205 002 00	1 205 002 00	1 395 993 00	1 305 003 00	1 085 772 00	The state of the s	15 511 027 00	15,511,027.00
9000-3599	Classified Salaries	2000-2999	1,395,992.00	3 046 470 00	1,595,985.00	1 501 608 00	227 385 00		22 738 553 00	
9000-5899	Employee Benefits	3000-3999	762 148 00	281 074 00	707 707	272 196 00	489 953 00		5.443,917.00	
9000-6699 7000-7499 7000-7	Books and Supplies	4000-4999 5000-6000	1 062 412 00	526 706 00	978 169 00	376 219 00	677 194 00		7.524.373.00	
7000-7499	Services Constant Outlan	9000-3999	00.21+,000,1	020,100,00	00.001,000	1,0		A CONTRACTOR OF THE CONTRACTOR	0.00	
7607-7829 7630-7629 7630-7629 7630-7629 9320 9330 9340 9500-8599 9	Other Order	2000-2789	131 394 00		272 174 00	46.927.00	159.550.00		938,532.00	938,532.00
NS 7630-7669	Jacking Transfers Out	7600-7629	00:400,101						223,220.00	
ONS 10,476,333.00 9,664,545.00 10,487,431.00 8,997,335.00 2,639,854.00 9111-0199 9200-9299 3320 (14,246,033) 9320 9330 (14,246,033) (14,246,033) 9330 9340 (10,00) (10,00) (14,246,033) 9500-9589 (14,246,033) (14,246,033) (14,246,033) 9640 (10,00) (10,00) (14,246,033) 9640 (10,00) (14,246,033) (14,246,033) 9640 (10,00) (10,00) (14,246,033) 9640 (10,00) (14,246,033) (14,246,033) 9640 (10,00) (14,246,033) (14,246,033) 9910 (10,00) (10,00) (14,246,033) 10,00 (11,606,18) (11,606,18) 10,00 (11,606,18) (11,606,18) 11,606,181,00 (11,606,18) (11,606,18)	All Other Circuit Lines	2630 7600							0.00	
911-9199 9200-9299 9300 9300 9300 9300 9300 9300 9500-9599 9610 9610 9610 9610 9610 9610 9610 96	All Other Fillanding Oses	6607-0007	10 478 333 00	9 664 545 00	10 487 431 00	8 997 335 00	2.639.854.00	0.00	105,522,64	105,522,647.00
9370 9370 9370 9370 9370 9370 9370 9370	D. BALANCE SHEET TRANSACTIONS									
911-9199 9200-9299 9310 9320 9330 9340 9500-9599 9500-9599 9610 9640 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Assets							- 120 (1916 Period)	6	
9200-9299 9310 9320 9320 9330 9340 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Cash Not In Treasury	9111-9199			AND THE PROPERTY OF THE PROPER				0.00	
9320 9320 9330 9340 9500-9599 9610 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Accounts Receivable	9200-9299						(14,246,035.00)	(7,646,035.00)	
9320 9330 9500-9599 9640 9650 9610 9610 97 0.00 97 0.00 97 0.00 97 0.00 9810 9	Due From Other Funds	9310			A DESCRIPTION OF THE PROPERTY			A STATE OF THE PARTY OF THE PAR	0.00	
9330 9340 9500-9599 9500-9599 9610 9640 9650 9650 9650 9650 970 9710,371,00 9710 9710 9710 9710 9710 9710 9710 97	Stores	9320							0.00	
9340 9500-9599 9500-9599 9640 9640 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Prepaid Expenditures	9330			ů	The state of the s			0.00	
9500-9599 9610 9650 9650 9610 9610 9610 9610 9610 9620 0.00 0	Other Current Assets	9340							00.0	
9500-9599 9640 9640 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	00.0	(14,246,035.00)	(7,646,035.00)	
9610 9640 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Liabilities	0000						(2 639 854 00)	1.525.146.00	
9640 9650 9050 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 11,606,181.00 (8,365,715,00) 21,880,208.00 27,493,739.00 19,128,024.00 16,576,522.00 11,606,181.00 (7,600,00) 11,606,181.00 (8,365,715,00) 11,606,181.00 (9,000 11,606,181.00 (1,606,1	Accounts rayable	9000-9099		The second secon			The state of the s	72		
9650 9050 0.00 0.00 0.00 0.00 0.00 0.00 0.	Due to Other Funds	9610							000	
9910 9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 11.606,181.00 (2.551,502.00) 11.606,181.00 (1.551,502.00) 21,880,208.00 27,493,739.00 19,128,024.00 16,576,522.00 16,576,522.00 11,606,181.00 (1.556,522.00) 11,606,181.00 (1.556,522.00) 11,606,181.00 (1.556,522.00) 11,606,181.00 (1.556,522.00)	Current Loans	9640							000	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 11,606,181.00 11,606,181.00 21,880,208.00 27,493,739.00 19,128,024.00 16,576,522.00 16,576,522.00 17,606,181.00 17,606,181.00	Deferred Revenues	0698	00 0	00.0	000	0 0 0	00.0		1.525,146,00	
9910 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Nononerating		200							
0.00 0.00 0.00 0.00 0.00 710,371.00 5,613,531.00 (8,365,715.00) (2,551,502.00) 11,606,181.00 21,880,208.00 27,493,739.00 19,128,024.00 16,576,522.00 11,606,181.00	Suspense Clearing	9910							00.00	
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	TOTAL BALANCE SHEET				1	1	6		200	
710,371.00 5,613,531.00 (8,365,715.00) (2,551,502.00) 11,606,181.00 21,880,208.00 27,493,739.00 19,128,024.00 16,576,522.00	TRANSACTIONS		00.00	0.00	00.0	0.00	0.00		(9,171,181,00)	
21,880,208.00 27,493,739.00 19,128,024.00 16,576,522.00	E. NET INCREASE/DECREASE		710.371.00	5 613 531 00	(8.365.715.00)	(2.551.502.00)	11,606,181.00		(8,697,478.00)	473,703.00
	E ENDING CASH (A + E)		21 880 208 00	27 493 739 00	19 128 024 00	16.576.522.00				
G. EINDING CASH, TLOS CASH ACCRIVA SAND AD. ILISTMENTS	CENDING CACL DITIES CACL									SUE Milita Marie Marie
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,576,522.00	

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California Dept of Education SACS Financial Reporting Software - 2013.1.0 File: cashi (Rev 11/08/2012)

July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (2)

Fullerton Elementary Orange County				Cashflow Works	Cashflow Worksheet - Budget Year (2)	(2)				30 66506 00000 Form CA
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			16,576,522.00	24,716,837.00	27,061,627.00	25,035,784.00	22,541,028.00	21,991,755.00	38,788,049.00	29,544,745.00
B. RECEIPTS Revenue Limit Sources	200		2000	000	00000	00 809 0	00 700 0	000000	00 000 000 0	00 200 200 00
Principal Apportionment	8010-8018		1,489,802.00	1,489,902.00	5,630,238.00	7,089,624.00	7,098,624.00	0,000,200,00	2,099,024.00	00.104,006,2
Property Taxes Miscellaneous Funds	8020-8079		1,108,000.00	95,000.00	770,000.00	20,000.00	4,080,000.00	10,910,000.00	820,000.00	210,000.00
Federal Revenue	8100-8299		111,195.00	0.00	389,181.00	111,195.00	55,597.00	833,961.00	389,181.00	00:00
Other State Revenue	8300-8599		00.00	357,830.00	357,830.00	4,651,797.00	1,252,407.00	536,746.00	1,073,491.00	1,789,153.00
Other Local Revenue	8600-8799		00.00	384,278.00	576,416.00	192,139.00	1,056,763.00	2,786,012.00	288,208.00	288,208.00
Interfund Transfers In All Other Financing Sources	8910-8929		1,002,000.00		A A A A A A A A A A A A A A A A A A A	ha tata produce and a same a				
TOTAL RECEIPTS			3,721,097.00	2,337,010.00	7,723,665.00	7,674,955.00	9,144,591.00	20,696,957.00	5,270,704.00	5,272,768.00
C. DISBURSEMENTS Certificated Salaries	1000-1999		539.933.00	539,933.00	4,859,398.00	5,399,331.00	5,399,331.00	0.00	10,258,730.00	5,399,331.00
Classified Salaries	2000-2999		313.323.00	783,307,00	939,968,00	1,409,952.00	1,409,952.00	1,409,952.00	1,409,952.00	1,253,291.00
Employee Benefits	3000-3999		1,680,770.00	1,680,770.00	3,121,429.00	1,680,770.00	1,920,879.00	1,680,769.00	2,160,989.00	2,160,989.00
Books and Supplies	4000-4999		228,064.00	399,112.00	342,096.00	570,160.00	399,112.00	342,096.00	285,080.00	399,112.00
Services	5000-5999		311,897.00	545,820.00	467,846.00	779,743.00	545,820.00	467,846.00	389,872.00	545,820.00
Capital Outlay	6659-0009				THE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED I	- The second sec				
Other Outgo	7000-7499		0.00	0.00	18,771.00	262,789.00	18,770.00	00:00	9,385.00	18,770.00
Interfund Transfers Out	7600-7629		156,254.00		A COLUMN DESCRIPTION OF THE PARTY OF THE PAR	00.996,99				
All Other Financing Uses	7630-7699		00000		00 001 01	00 444 00	00 800 000 0	00 000 000 0	44 644 000 00	00 272 242 00
IOIAL DISBURSEMENTS			3,230,241.00	3,948,942.00	9,749,508.00	10,169,711,00	9,693,864.00	3,900,005.00	14,514,008.00	9,111,313.00
U. BALANCE SHEEL I KANSACTIONS Assets										***************************************
Cach Not in Treasury	0111_0100	16 578 522 00								
Accounts Receivable	9200-0000	14 246 035 00	9 497 357 00	4 748 678 00		A STATE OF THE PROPERTY OF THE			TOTAL VALUE OF THE PARTY OF THE	
Due From Other Funds	9310	20,000,014,11	00:100			AND DESCRIPTION OF THE PARTY OF	A CONTRACTOR OF THE CONTRACTOR			
Stores	9320			On the latest of						
Prepaid Expenditures	9330					TAXABLE PROPERTY.				
Other Current Assets	9340									
SUBTOTAL ASSETS		30,822,557.00	9,497,357.00	4,748,678.00	00.00	00.00	00.00	00.00	0.00	00.00
Liabilities										
Accounts Payable	9500-9599	2,639,854.00	1,847,898.00	791,956.00	A CONTRACTOR OF THE CONTRACTOR					
Due To Other Funds	9610		arm Milder and a second		THE PARTY OF THE P		THE RESERVE THE PERSON NAMED IN COLUMN 1 IS NOT THE PERSON NAMED I			
Current Loans	9640								O. COLOR DE LA COL	
Deferred Revenues	9650									
SUBTOTAL LIABILITIES	2000	2,639,854.00	1,847,898.00	791,956.00	0.00	00.00	0.00	00:00	00:00	0.00
Nonoperating	0,00		and and a second a							
Suspense Clearing	01.86			AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA						
TRANSACTIONS		28 182 703 00	7 649 459 00	3 956 722 00	0.00	00:00	0.00	0.00	0.00	00:00
E. NET INCREASE/DECREASE	000 100 AV						(A) West park			
(B - C + D)			8,140,315.00	2,344,790.00	(2,025,843.00)	(2,494,756.00)	(549,273.00)	16,796,294.00	(9,243,304.00)	(4,504,545.00)
F. ENDING CASH (A + E)	OSSANDO		24,716,837.00	27,061,627.00	25,035,784.00	22,541,028.00	21,991,755.00	38,788,049.00	29,544,745.00	25,040,200.00
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (2)

Fullerton Elementary Orange County				July 1 Budge 2013 Cashflow Works	July 1 Budget (Single Adoption) 2013-14 Budget Cashflow Worksheet - Budget Year (2)) r (2)			
								LATOT	THO COLIN
	Colect	March	April	May	June	Accruais	Adjustments	IOIAL	BODGE
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		25,040,200.00	24,384,652.00	28,993,505.00	20,361,469.00				
B. RECEIPTS Revenue Limit Sources				0.			to Australia Sala Arka Arka Arka Arka Arka Arka Arka Ark		
Principal Apportionment	8010-8019	5,876,092.00	2,119,639.00	0.00	2,890,686.00	6,836,581.00	The state of the s	43,068,157.00	43,068,157.00
Property Taxes	8020-8079	1,560,000.00	10,520,000.00	(1,440,000.00)	888,128.00			29,541,128.00	29,541,128.00
Miscellaneous Funds	8080-8089		A DOMESTIC OF THE PROPERTY OF			154,463.00		154,463.00	154,463.00
Federal Revenue	8100-8299	555,974.00	55,597.00	722,766.00	833,961.00	1,501,129.00		5,559,737.00	5,559,737.00
Other State Revenue	8300-8599	1,431,322.00	1,252,407.00	536,746.00	1,431,322.00	3,220,475.00	***************************************	17,891,526.00	17,891,526.00
Other Local Revenue	8600-8799	672,486.00	576,416.00	2,305,665.00	288,208.00	192,139.00		9,606,938.00	9,606,938.00
Interfund Transfers In	8910-8929							1,002,000.00	1,002,000.00
All Other Financing Sources	8930-8979	00 00	00000	00 1117	00 000 0	00 101 100 11	000	0.00	408 000 040 00
IOIAL RECEIPIS		10,095,874.00	14,524,059.00	2,125,177.00	6,332,305.00	11,904,787.00	0.00	100,823,949.00	100,823,848.00
C. DISBURSEMENTS Certificated Salaries	1000-1999	5,399,331.00	5,399,332.00	5,399,332.00	5,399,332.00			53,993,314.00	53,993,314.00
Classified Salaries	2000-2999	1,409,952.00	1,409,953.00	1,409,953.00	1,409,953.00	1,096,630.00		15,666,138.00	15,666,138.00
Employee Benefits	3000-3999	1,920,879.00	2,160,989.00	1,920,879.00	1,920,879.00			24,010,991.00	24,010,991.00
Books and Supplies	4000-4999	798,224.00	399,112.00	741,208.00	285,080.00	513,144.00		5,701,600.00	5,701,600.00
Services	5000-5999	1,091,641.00	545,820.00	1,013,666.00	389,872.00	701,769.00		7,797,432.00	7,797,432.00
Capital Outlay	6000-6599				WINDOWS			0.00	
Other Outgo	7000-7499	131,395.00	0.00	272,175.00	46,927.00	159,551.00		938,533.00	938,533.00
Interfund Transfers Out	7600-7629			- Committee and a committee an				223,220.00	223,220.00
All Other Financing Uses	7630-7699			and the state of t	9			0.00	00 000 700 007
OLAL DISBURSEMENTS		10,751,422.00	9,915,206.00	10,757,213.00	9,452,043.00	2,471,094.00	0.00	108,331,228.00	108,331,228.00
D. BALANCE SHEET TRANSACTIONS Assets			1 2 2 2 2 2		* ,				
Cash Not In Treasury	9111-9199							0.00	enni Son John
Accounts Receivable	9200-9299					(11,904,786.00)		2,341,249.00	
Due From Other Funds	9310							00.00	(4) (9) (8)
Stores	9320							00.00	195 195 195 195 195 195 195 195 195 195
Prepaid Expenditures	9330							0.00	(2) (2) (3) (4)
Other Current Assets	9340						000	0.00	
SUBTOTAL ASSETS		00:00	00:0	00.00	00.00	(11,904,786.00)	0.00	2,341,249.00	
Liabilities Accounts Payable	0500.0500					(2 471 093 00)		168 761 00	1860) (A) (1 (A) (1)
Due To Other Funds	9610	The second secon		A THE RESIDENCE OF THE PROPERTY OF THE PROPERT		(20.00)		00.0	(00) (00) (00) (00) (00) (00)
Current Loans	9640							0.00	97 04 08
Deferred Revenues	9650			The state of the s				0.00	600 600 600 800 800 800 800 800 800 800
SUBTOTAL LIABILITIES	No.	00:00	00:00	00.0	00:00	(2,471,093.00)	00:0	168,761.00	
Nonoperating							·		
Suspense Clearing	9910	and the state of t						0.00	(3) (6) (6) (3) (3)
TRANSACTIONS	******	00 0	00 0	00 0	00.00	(9.433.693.00)	0.00	2.172.488.00	(189) (5) (5) (5) (6) (6)
E. NET INCREASE/DECREASE									ntuneni inooren kiinaaniin kaasaa kaasaa kaasaa kaasaa kaasaa kaasaa kaasaa kaasaa kaasaa kaasaa kaasaa kaasaa
(B-C+D)		(655,548.00)	4,608,853.00	(8,632,036.00)	(3,119,738.00)	0.00	00:00	665,209.00	(1,507,279.00)
F. ENDING CASH (A + E)		24,384,652.00	28,993,505.00	20,361,469.00	17,241,731.00		NIN I		
G. ENDING CASH, PLUS CASH ACCRIALS AND AD ILISTMENTS								17 241 731 00	
	The second secon							100.100 T. 1.	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,504,530.00	301	0.00	303	50,504,530.00	305	2,046,365.00		307	48,458,165.00	309
2000 - Classified Salaries	15,398,525.00	311	0.00	313	15,398,525.00	315	2,029,046.00		317	13,369,479.00	319
3000 - Employee Benefits (Excluding 3800)	21,781,398.00	321	938,281.00	323	20,843,117.00	325	785,656.00		327	20,057,461.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,316,076.00	331	0.00	333	7,316,076.00	335	1,421,540.00		337	5,894,536.00	339
5000 - Services & 7300 - Indirect Costs	7,536,929.00	341	0.00	343	7,536,929.00	345	1,601,524.00		347	5,935,405.00	349
			T	OTAL	101,599,177.00	365			OTAL	93,715,046.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

			EDP
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1. Teacher Salaries as Per EC 41011	. 1100	43,511,214.00	375
2. Salaries of Instructional Aides Per EC 41011	. 2100	4,004,837.00	380
3. STRS		3,602,943.00	382
4. PERS	. 3201 & 3202	384,086.00	383
5. OASDI - Regular, Medicare and Alternative.	. 3301 & 3302	945,374.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	. 3401 & 3402	7,923,477.00	385
7. Unemployment Insurance.	3501 & 3502	526,431.00	390
8. Workers' Compensation Insurance.	3601 & 3602	573,550.00	392
9. OPEB, Active Employees (EC 41372).	. 3751 & 3752	0.00	
10. Other Benefits (EC 22310)	. 3901 & 3902	420,496.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		61,892,408.00	395
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2		0.00]]
13a. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4a (Extracted).		839,151.00	396
b. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		61,053,257.00	397
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		65.15%	4
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			

PAR	T III: DEFICIENCY AMOUNT	
	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not excisions of EC 41374.	empt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	65.15%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	93,715,046.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	53,143,025.00	301	0.00	303	53,143,025.00	305	1,914,219.00		307	51,228,806.00	309
2000 - Classified Salaries	15,511,027.00	311	0.00	313	15,511,027.00	315	2,086,359.00		317	13,424,668.00	319
3000 - Employee Benefits (Excluding 3800)	22,655,706.00	321	949,632.00	323	21,706,074.00	325	807,551.00		327	20,898,523.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,443,917.00	331	0.00	333	5,443,917.00	335	666,603.00		337	4,777,314.00	339
5000 - Services & 7300 - Indirect Costs	7,135,560.00	341	0.00	343	7,135,560.00	345	1,570,971.00		347	5,564,589.00	349
			· T	OTAL	102,939,603.00	365		. Т	OTAL	95,893,900.00	369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

	THE MINIMUM OF A CODO ON COMPENSATION (Instruction Figure 4000 4000)	Ohiaad		EDP
PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	45.004.000.00	No.
1.	Teacher Salaries as Per EC 41011	1100	45,981,860.00	375
2.	Salaries of Instructional Aides Per EC 41011	•	4,113,565.00	- ∥
3.	STRS		3,754,276.00	382
4.	PERS	i	379,170.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	993,773.00	384
6.	Health & Welfare Benefits (EC 41372)		**	
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	8,827,783.00	385
7.	Unemployment Insurance.		46,797.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	602,445.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).		420,500.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		65,120,169.00	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2		0.00	
13a	Less: Teacher and Instructional Aide Salaries and			
ALCOHOLD ST.	Benefits (other than Lottery) deducted in Column 4a (Extracted).		905,025.00	396
b	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*	,		396
14.	TOTAL SALARIES AND BENEFITS.		64,215,144.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			- Anna
	equal or exceed 60% for elementary, 55% for unified and 50%			N/COLDER
	for high school districts to avoid penalty under provisions of EC 41372.		66.96%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PAR	IT III: DEFICIENCY AMOUNT	
oner-more	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exc	empt under the
	isions of EC 41374.	ampt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	66.96%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
1.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	95,893,900.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Ending Balances - All Funds

· Noosrimtio—		Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
Description	F AVAILABLE FOR THE FICAL		(Nesource 1100)	ioi expenditure	(Resource 0300)	IOLAIS
	TAVAILABLE FOR THIS FISCAL	9791-9795	0.00	COLD COLD COLD COLD COLD COLD COLD COLD	603,119.00	603,119.00
-	ed Beginning Fund Balance	9791-9795 8560	1,827,579.00		505,298.00	2,332,877.00
	ottery Revenue	8600-8799	0.00	to disputable the engineering of	0.00	0.00
	Local Revenue	8600-8799	0.00		0.00	0.00
	ers from Funds of	8965	0.00		0.00	0.00
•	d/Reorganized Districts outlions from Unrestricted	0900	0.00		0.00	0.00
		8980	0.00			0.00
6. Total A	rces (Total must be zero)	0900	0.00			0.00
	ines A1 through A5)		1,827,579.00	0.00	1,108,417.00	2,935,996.00
(Sulli L	ines AT tirrough A5)		1,021,313.00	0.00	1,100,417.00	2,000,000.0
R EXPENI	DITURES AND OTHER FINANCI	NG USES				
	icated Salaries	1000-1999	1,827,579.00			1,827,579.0
	ified Salaries	2000-2999	0.00			0.0
	oyee Benefits	3000-3999	0.00			0.0
	s and Supplies	4000-4999	0.00		1.108,417.00	1,108,417.0
5. a. Se	ervices and Other Operating (Resource 1100)	5000-5999	0.00			0.0
b. Se	ervices and Other Operating spenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
Ins	uplicating Costs for structional Materials esource 6300)	5100, 5710, 5800				
Capita	al Outlay	6000-6999	0.00		The first of the second	0.0
7. Tuitio		7100-7199	0.00			0.0
a. To	agency Transfers Out o Other Districts, County ffices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.0
b. Te	o JPAs and All Others	7213,7223, 7283,7299	0.00			0.0
9. Trans	sfers of Indirect Costs	7300-7399	ear is real management of	2007 200 200 200		MEN, STANIO BARAN
10. Debt		7400-7499	0.00			0.0
	ther Financing Uses	7630-7699	0.00			0.0
	Expenditures and Other Financir	ng Uses				
	Lines B1 through B11)		1,827,579.00	0.00	1,108,417.00	2,935,996.0
	B BALANCE qual Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.0

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.

		Unrestricted				
	Object	2013-14 Budget (Form 01)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
Description	Codes	(A)	(B)	<u>(C)</u>	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;					Strong Lancach	
current year - Column A - is extracted except line A1i) A. REVENUES AND OTHER FINANCING SOURCES					60000000000000000000000000000000000000	
Revenue Limit Sources	8010-8099	69,493,992.00	e Christian (Christian Chris	endere et en en e		Triban majirara
a. Base Revenue Limit per ADA (Form RL, line 4, 1D 0024)		6,538.24	1.80%	6,655.93	2.20%	6,802.36
 b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b c. Revenue Limit ADA (Form RL, line 5c, ID 0033) 	o, ID 0719)	15.14	1.78% 0.00%	15.41	2.21%	15.75 13,502.93
d. Total Base Revenue Limit ([Line Ala plus Alb] times Alc) (I	ID 0034, 0724)	88,489,831.40	1.80%	90,082,637.03	2.20%	92,064,462.06
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A	1e, ID 0082)	88,489,831.40	1,80%	90,082,637.03	2.20%	92,064,462.06
g. Deficit Factor (Form RL, line 16)h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284)	1	0.81003 71,679,418.13	0.00% 1.80%	0.81003 72,969,638.47	0.00%	0.81003 74,574,976,20
i. Plus: Other Adjustments (e.g., basic aid, charter schools	,	71,075,110,13	1.0070	72,505,050.17	2.2070	7 1,0 7 1,5 7 01210
object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,979,527.00)	1.80%	(2,015,158.00)	2.20%	(2,059,492.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(205,899.00)	0.00%	(205,890.47)	0.00%	(205,895.20)
1. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		69,493,992.13	1.81%	70,748,590.00	2.21%	72,309,589.00
2. Federal Revenues	8100-8299	156,298.00	0.00%	156,298.00	0.00%	156,298.00
3. Other State Revenues	8300-8599	11,366,706.00	0.00%	11,366,706.00	0.00%	11,366,706.00
4. Other Local Revenues 5. Other Financia Sources	8600-8799	640,192.00	0.00%	640,192.00	0.00%	640,192.00
Other Financing Sources a. Transfers In	8900-8929	1,580,000.00	-36.58%	1,002,000.00	-100.00%	0.00
b. Other Sources	8930-8929	0.00	0.00%	1,002,000.00	0.00%	0.00
c. Contributions	8980-8999	(8,505,798.00)	5.00%	(8,931,088.00)	5.00%	(9,377,642.00)
6. Total (Sum lines A11 thru A5)		74.731.390.13	0.34%	74,982,698.00	0.15%	75,095,143.00
B. EXPENDITURES AND OTHER FINANCING USES		nostralinský se my	Period All Theorems			
1. Certificated Salaries						
a. Base Salaries				42,985,474.00		43,673,242.00
b. Step & Column Adjustment				687,768.00		698,771.00
c. Cost-of-Living Adjustment						
d. Other Adjustments			a di wasan da		00 00 GR0000 92 0 G	
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	42,985,474.00	1.60%	43,673,242.00	1.60%	44,372,013.00
2. Classified Salaries						
a. Base Salaries				8,041,867.00	10010	8,122,286.00
b. Step & Column Adjustment				80,419.00		s 81,223.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				`		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,041,867.00	1.00%	8,122,286.00	1.00%	8,203,509.00
3. Employee Benefits	3000-3999	16,769,933.00	7.23%	17,982,685.00	4.34%	18,763,941.00
4. Books and Supplies	4000-4999	2,128,074.00	2.30%	2,177,020.00	2.50%	2,231,445.00
5. Services and Other Operating Expenditures	5000-5999	4,452,417.00	4.55%	4,654,821.00	0.35%	4,671,193.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	100-7299, 7400-74		0.00%	527,345.00	0.00%	527,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(870,643.00)	0.00%	(870,642.00)	0.00%	(870,643.00
9. Other Financing Uses						*** *** ***
a. Transfers Out b. Other Uses	7600-7629 7630-7699	223,220,00	0.00% 0.00%	223,220.00	0.00%	223,220.00
Other Oses Other Adjustments (Explain in Section F below)	/030-/099	0.00	0.0076		0.0076	
11. Total (Sum lines B1 thru B10)		74,257,687.00	3.01%	76,489,977.00	2.13%	78,122,023.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		74,237,087.00	3.9178	70.409.977.00	2.1370	78,122,023.00
(Line A6 minus line B11)		473,703.13	bridge (1975)	(1,507,279.00)		(3,026,880.00
		773,703,13		(1,307,277.00)		(3,020,000.00
D. FUND BALANCE		21.440.520.00		21 022 221 12		20 415 052 13
1. Net Beginning Fund Balance (Form 01, line Fle)		21,449,528.00		21,923,231.13		20,415,952.13
2. Ending Fund Balance (Sum lines C and D1)		21,923,231.13		20,415,952.13		17,389,072.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,330,556.00		1,330,556.00		1,330,556.00
b. Restricted	9740					
c. Committed						
I. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00	69 (<u>19</u> 26) (19 (1931) (1941)		Expanded the control of	
d. Assigned	9780	1,876,183.00		1,432,559.00		1,432,559.00
e. Unassigned/Unappropriated				_	desirate della consultation	
1. Reserve for Economic Uncertainties	9789	3,165,679.00	(1) 10 (B) (B) (C) (B) (C)	3,249,937.00		3,317,932.00
2. Unassigned/Unappropriated	9790	15,550,813.00		14,402,900.13		11,308,025.13
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,923,231.00		20,415,952.13	al State of the St	17,389,072.1

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES			100000000000000000000000000000000000000			
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,165,679.00		3,249,937.00		3,317,932.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	15,550,813.00		14,402,900.13		11,308,025.13
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		Care Prompt President		8 - 15 julius 11 - 12 - 13 - 13 - 13 - 13 - 13 - 13 -	
b. Reserve for Economic Uncertainties	9789		Skradjenistik (1861.)		0.0002230.0000.0003	
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		18,716,492.00	remediate mentional	17,652,837.13		14,625,957.13

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

For the second s		XARINA MARKANIA				
Description	Object	2013-14 Budget (Form 01)	% Change (Cols. C-A/A)	2014-15 Projection	% Change (Cols. E-C/C)	2015-16 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E. current year - Column A - is extracted)	;					in the second second
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,979,527.00	1.80%	2,015,158.00	2.20%	2,059,492.00
2. Federal Revenues	8100-8299	5,403,439,00	0.00%	5,403,439.00	0.00%	5,403,439.00
3. Other State Revenues	8300-8599	6,409,450.00	1.80%	6,524,820.00	2.20%	6,668,366.00
4. Other Local Revenues	8600-8799	8,966,746,00	0.00%	8,966,746.00	0.00%	8,966,746.00
Other Financing Sources a. Transfers In	8900-8929	0,00	0.00%		0.000/	
b. Other Sources	8930-8979	0.00	0.00%		0.00% 0.00%	
c. Contributions	8980-8999	8,505,798.00	5.00%	8,931,088,00	5.00%	9,377,642.00
6. Total (Sum lines A1 thru A5)	No.	31,264,960.00	1.84%	31,841,251.00	1.99%	32,475,685.00
B. EXPENDITURES AND OTHER FINANCING USES			material constant (S.C.)		er renebunal i susave i	
Certificated Salaries					recome to see	
				10 155 551 00	14 1 14 15 15	10.000.000.00
a. Base Salaries				10,157,551.00	ARE BOAT (2) (4)	10,320,072.00
b. Step & Column Adjustment		especialismon de la celore	Galeria (Caral	162,521.00	rasan a	165,121.00
c. Cost-of-Living Adjustment			Action 10 Control		Line of the second	
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10.157.551.00	1.60%	10,320,072.00	1.60%	10,485,193.00
2. Classified Salaries					Sirvision, 12 to 12	
a. Base Salaries			at a second to the	7,469,160.00	Application of the	7,543,852.00
b. Step & Column Adjustment				74,692.00		75,438.00
c. Cost-of-Living Adjustment					38.5	
d. Other Adjustments					a Jacondon	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,469,160.00	1.00%	7,543,852.00	1.00%	7,619,290.00
3. Employee Benefits	3000-3999	5,968,620.00	1.00%	6,028,306.00	1.00%	6,088,589.00
4. Books and Supplies	4000-4999	3,315,843.00	6.30%	3,524,580.00	7.24%	3,779,607.00
5. Services and Other Operating Expenditures	5000-5999	3,071,956.00	2,30%	3,142,611.00	2.50%	3,221,176.00
6. Capital Outlay	6000-6999	0.00	0.00%	2,1.12,011.00	0.00%	3,221,170.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	800,000.00	0.00%	800,000.00	0.00%	800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	481,830,00	0.00%	481,830.00	0.00%	481,830.00
9. Other Financing Uses	. 1300-1399	401,030,00	0,0076	401,030.00	0.00%	461,630.00
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	a7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)			1,790-100 a.v. U			
11. Total (Sum lines B1 thru B10)		31,264,960.00	1.84%	31,841,251.00	1.99%	32,475,685.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		01,201,700.00	7.0170	31,011,231,00	Organización de l'accentinación	32,773,003.00
(Line A6 minus line B11)		0.00		0.00		0.00
		0.00		0.00	constraint contract of the first	0.00
D. FUND BALANCE				* .	na vekselin nesesi	
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0,00		0.00
2. Ending Fund Balance (Sum lines C and D1)	ļ	0.00	na lanaite i Salai	0.00		0.00
Components of Ending Fund Balance a. Nonspendable	9710-9719	0.00	age for the first of the		District All Gran	
b. Restricted		0.00				
	9740	0.00			nijekse alika ka	
c. Committed	0550					
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	North Holler				
d. Assigned	9780	ie drike ook				
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	-			1		
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES				1 200 10 10 10 10		on the large states
1. General Fund					sinter renedia acc	n Tij lavenomali
a. Stabilization Arrangements	9750		The Court of the Court		60 C. 11 Hg	2 School an inches
b. Reserve for Economic Uncertainties	9789	a processor described	edine dan mellingen in re			
c. Unassigned/Unappropriated	9790	works in the second of	Established a subficial			File berger
(Enter reserve projections for subsequent years 1 and 2		(02.00 to 1805.050 1805.15				
in Columns C and E; current year - Column A - is extracted.)		scores samples (i	Complete Billion Company		5.50 (1.00 to 0.00 to	(4) (F)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		Special Street, Street	ne vieusiensky (př. 2	THE PARTY CONSTITUTE	5167257511G5125664	
a. Stabilization Arrangements	9750	9	(1880) St. (1891) St. (1891)			
b. Reserve for Economic Uncertainties	9789				ues periode periode da	50 S S S S S S S S S S S S S S S S S S S
c. Unassigned/Unappropriated	9790				ugun ve some	The second of
3. Total Available Reserves (Sum lines E1a thru E2c)		215	The Participation of Alberta Str	PAT CONSTRUCTOR UNITED		

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

	and the real to the management		**************************************		r	
		2013-14	%		%	
		Budget	Change	2014-15	Change	2015-16
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description (Figure 1) 12 in Columbia	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;		٠.				
current year - Column A - is extracted) A. RÉVENUES AND OTHER FINANCING SOURCES						
Revenue Limit Sources	8010-8099	71,473,519.00	1.81%	72,763,748.00	2.21%	74,369,081.00
2. Federal Revenues	8100-8299	5,559,737.00	0.00%	5,559,737.00	0.00%	5,559,737.00
3. Other State Revenues	8300-8599	17,776,156.00	0.65%	17,891,526.00	0.80%	18,035,072.00
4. Other Local Revenues	8600-8799	9,606,938.00	0.00%	9,606,938,00	0.00%	9,606,938.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,580,000.00	-36.58%	1,002,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0,00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		105,996,350.13	0.78%	106,823,949.00	0.70%	107,570,828.00
B. EXPENDITURES AND OTHER FINANCING USES		1990,000				
Certificated Salaries					4040638350443000	
a. Base Salaries				53,143,025.00	115000 Section (1500 SE	53,993,314.00
b. Step & Column Adjustment		80.560		850,289.00	0.000.000000000000000000000000000000000	863,892.00
c. Cost-of-Living Adjustment				0.00	F-57848570250000000	0.00
d. Other Adjustments				0.00	P1945000000000000000000000000000000000000	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,143,025,00	1.60%	53,993,314.00	1.60%	54,857,206.00
2. Classified Salaries	1000-1777	33.143.023.00	1.0076	23,773,314.00	1.0076	34,837,200.00
a. Base Salaries				15 511 007 00		10 (((100 00
b. Step & Column Adjustment				15,511,027.00	LIEUS BECURSON	15,666,138.00
1				155,111.00	i grangringri -	156,661.00
c. Cost-of-Living Adjustment			4	0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,511,027.00	1.00%	15,666,138.00	1.00%	15,822,799.00
3. Employee Benefits	3000-3999	22,738,553.00	5.60%	24,010,991.00	3.50%	24,852,530.00
4. Books and Supplies	4000-4999	5,443,917.00	4.73%	5,701,600.00	5.43%	6,011,052.00
5. Services and Other Operating Expenditures	5000-5999	7,524,373.00	3.63%	7,797,432.00	1.22%	7,892,369.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,327,345.00	0.00%	1,327,345.00	0.00%	1,327,345.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(388,813.00)	0.00%	(388,812.00)	0.00%	(388,813.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	223,220.00	0.00%	223,220.00	0.00%	223,220.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00	2390 0 320 2048	0.00
11. Total (Sum lines B1 thru B10)		105,522,647.00	2.66%	108,331,228.00	2.09%	110,597,708.00
C. NET INCREASE (DECREASE) IN FUND BALANCE					(1.75) (1.65) (1.75) (1.75)	and a street of the section of the s
(Line A6 minus line B11)		473,703.13	Asset Elimeters in	(1,507,279.00)		(3,026,880.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,449,528.00		21,923,231.13	200 (0000000000000000000000000000000000	20,415,952.13
2. Ending Fund Balance (Sum lines C and D1)	*	21,923,231.13		20,415,952.13	200000000000000000000000000000000000000	17,389,072.13
3. Components of Ending Fund Balance		21,323,231113	31933 200	20,110,502.15	A CONTRACTOR	17,509,072.15
a. Nonspendable	9710-9719	1,330,556.00		1,330,556.00	CONTRACTOR OF STREET	1,330,556.00
b. Restricted	9740	0.00		0.00	1007 003 0041 0030 0031	0.00
c. Committed				3,00	SAGE OF THE LABOR.	
Stabilization Arrangements	9750	0.00	Helegary of the state of	0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,876,183.00		1,432,559.00		1,432,559.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	3,165,679.00		3,249,937.00		3,317,932.00
2. Unassigned/Unappropriated	9790	15,550,813.00		14,402,900.13		11,308,025.13
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,923,231.00		20,415,952.13		17,389,072.13

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES			05-0000452090074955			
1. General Fund			and the second of the second		(45 OF SEC.)	
a. Stabilization Arrangements	9750	0.00	Stational Commission	0.00	Green and the second	0.00
b. Reserve for Economic Uncertainties	9789	3,165,679.00	Jack Grand Stone	3,249,937.00	El designation of the second	3,317,932.00
c. Unassigned/Unappropriated	9790	15,550,813.00	and substitution of	14,402,900.13	9 - 1 - 2 - 3	11,308,025.13
d. Negative Restricted Ending Balances					600 00 00 00 00 00 00 00 00 00 00 00 00	
(Negative resources 2000-9999) (Enter projections)	979Z		2007004790070	0.00	0.0000000000000000000000000000000000000	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			o Brasine Persona		0.001100159-003	
a. Stabilization Arrangements	9750	0.00	egi sati wasancango	0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00	Security of the second	0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	1-28-62-67	0.00	mar difficult off	0.00
3. Total Available Reserves - by Amount (Sum lines Ela thru E2c)		18,716,492.00	** EXTRACT GRAVE HAVE	17,652,837.13	100 KE 100 KE 100 KE	14,625,957.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.74%		16.30%	(S) (S) (S) (S) (M) (H) (S)	13.22%
F. RECOMMENDED RESERVES		LOSS and the second				
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No	- PRESENTATION OF THE PROPERTY OF				
b. If you are the SELPA AU and are excluding special						
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds			Puntangan Garagan			
(Column A: Fund 10, resources 3300-3499 and 6500-6540,			Liver State Cold III (1974) (1974)			
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; en	ter projections)	13,459.88	Application of the second	13,459.88	martant Sa	13,459.88
3. Calculating the Reserves					Charles and	
a. Expenditures and Other Financing Uses (Line B11)		105,522,647.00	The state of the state of	108,331,228.00	2000	110,597,708.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F	la is No)	0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses		105,522,647.00		108,331,228.00		110,597,708.00
(Line F3a plus line F3b)			NOW IN THE RESIDENCE OF THE PARTY OF THE PAR			
				1		
(Line F3a plus line F3b) d. Reserve Standard Percentage Level		3%		3%		3%
(Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)			and the substitution of th	3%		
(Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		3% 3,165,679.41				
(Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		3,165,679.41		3,249,936.84		3,317,931.24
(Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)						

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA		Loumated Actualo	Dauget
Base Revenue Limit per ADA (prior year)	0025	6,235.24	6,437.24
2. Inflation Increase	0041	202.00	101.00
3. All Other Adjustments	0042, 0525	202.00	101.00
4. TOTAL, BASE REVENUE LIMIT PER ADA	00.12, 0020		
(Sum Lines 1 through 3)	0024	6,437.24	6,538.24
REVENUE LIMIT SUBJECT TO DEFICIT		0,101.21	0,000.2 1
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,437.24	6,538.24
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	14.91	15.14
c. Revenue Limit ADA	0033	13,502.93	13,502.93
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	87,122,929.80	88,489,831.40
6. Allowance for Necessary Small School	0489	01,122,020.00	33, 133,331.13
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
Special Revenue Limit Adjustments	0274	COMPANY CONTRACTOR STATES AND CONTRACTOR OF THE	one i contrata di lingui di servizione di contrata di contrata di contrata di contrata di contrata di contrata
10. One-time Equalization Adjustments	0275		Salah Ahrindalah Permana
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		4
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		as en and la remail de descalais i successo actuaria anche stros anno
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			
5d through 11, plus Line 13, minus Lines 12 and 14)	0082	87,122,929.80	88,489,831.40
DEFICIT CALCULATION		01,122,020.00	33, 100,00 11 10
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	67,718,910.87	71,679,418.13
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	740,654.00	12,170.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	154,506.00	154,463.00
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)		586,148.00	(142,293.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	68,305,058.87	71,537,125.13

Description	Principal Appt. Software	2012-13	2013-14
REVENUE LIMIT - LOCAL SOURCES	Data ID	Estimated Actuals	Budget
25. Property Taxes	0587	31,129,388.00	29,541,128.00
26. Miscellaneous Funds	0588	31,129,300.00	29,541,126.00
27. Community Redevelopment Funds	0589, 0721	7,491,560.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	7,431,300.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES	0090		
(Sum Lines 25 through 27, minus Line 28)	0126	38,620,948.00	29.541.128.00
30. Charter School General Purpose Block Grant Offset	0120	30,020,340.00	23,041,120.00
(Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT	0230		· · · · · · · · · · · · · · · · · · ·
a. Gross State Aid Portion of Revenue Limit			
(Sum Line 24 minus Lines 29 and 30;			
if negative, then zero)	0111	29,684,110.87	41,995,997.13
b. Less: Education Protection Account (Object 8012)	0736	13,643,436.00	11,435,763.00
c. NET STATE AID		10,010,100,00	11, 100,700.00
(Line 31a minus 31b; if negative, then zero)	0737	16,040,674.87	30,560,234.13
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	214,709.00	218,069.00
33. Core Academic Program	9001		Ballada En Esta Esta Esta Esta Esta Esta Esta Esta
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,			MATERIAL STATE OF THE STATE OF
and Low STAR and At Risk of Retention)	9016, 9017		ENGLISH TELEFORE SERVICES
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary	0634, 0629,		
Pupil Transfer/Basic Aid Open Enrollment	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)		(214,709.00)	(218,069.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31c and 41)			
(This amount should agree with Object 8011)		15,825,965.87	30,342,165.13
43. Less: Revenue Limit State Apportionment Receipts		15,654,070.00	AND A SHIP OF THE
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)	W W W	171,895.87	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	91,399.00	91,399.00
46. California High School Exit Exam	9002	232,054.00	232,054.00
47. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,		1555 	
and Low STAR and At Risk of Retention)	9016, 9017	223,807.00	223,807.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

escription	Direct Costs - Transfers in 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND							X 17X 17X 2	
Expenditure Detail	0.00	(85,791.00)	0.00	(334,147.00)	4 #00 000 00	200 000 00		
Other Sources/Uses Detail Fund Reconciliation					1,599,900.00	329,992.00	0.00	0.0
CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation		•		i	0.00	0.00	0.00	0.0
SPECIAL EDUCATION PASS-THROUGH FUND						usioznila isanu. 📆		
Expenditure Detail	es comande de la	arej san arrier de d	n de Suas regunación de	- sespenseggg075	92 - 3 5 6 6 1 6 6 6	galancia wijenica 🗐		
Other Sources/Uses Detail Fund Reconciliation								
1 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				,
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.0
2 CHILD DEVELOPMENT FUND						+	0.00	0.
Expenditure Detail	17,596.00	0.00	130,780.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation 3 CAFETERIA SPECIAL REVENUE FUND						H	0.00	0,1
Expenditure Detail	0.00	0.00	203,367.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 4 DEFERRED MAINTENANCE FUND						-	0.00	0.
Expenditure Detail	0.00	0.00		and the same		at Abusan		
Other Sources/Uses Detail			176 30.2 3 3	Spinist at	0.00	0.00		_
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND			Lagrand Color Street	20.44		1	0.00	0.
Expenditure Detail	0.00	0.00		e again la com				
Other Sources/Uses Detail	distribution of the last	Altais sitte di tali	Harar I salah	1971 B 1146 Linu	0.00	0.00		
Fund Reconciliation	ray page one aggregation	at the source to be the	ndjárs ábít.			-	0.00	0.
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail	Parisional Calondaria	CONTROL OF THE CONTROL OF THE						
Other Sources/Uses Detail			a salah da karana		0.00	1,000,000.00		
Fund Reconciliation							0.00	0
8 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				. *			0.00	
9 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation							0.00	0
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail					0.00	580,000.00		
Fund Reconciliation					0.00	000,000.00	0.00	0.
1 BUILDING FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			409,215.00	19,900.00		
Fund Reconciliation					409,210.00	19,900.00	0.00	0
5 CAPITAL FACILITIES FUND								
Expenditure Detail	1,903.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	,				0.00	0.00	0.00	
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								<u>-</u>
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	. c
5 COUNTY SCHOOL FACILITIES FUND							0,00	
Expenditure Detail	0.00	0.00				*		
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation S SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						·	0.00	
Expenditure Detail	1,029.00	0.00						The state of the s
Other Sources/Uses Detail					0.00	79,223.00	0.00	
Fund Reconciliation 9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS					.	l	0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	= .	
Fund Reconciliation 1 BOND INTEREST AND REDEMPTION FUND							0.00	
Expenditure Detail			,					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		a reduciónsky (index. Albert		Bearing Straight Charles			0.00	ļ
DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail			The second second second					
Other Sources/Uses Detail					0.00	0.00		-
Fund Reconciliation	CHECKER AND A TOTAL OF THE SECOND						0.00	
3 TAX OVERRIDE FUND Expenditure Detail			National States with the second					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				Arrastife in Girosco	3,00		0.00	
DEBT SERVICE FUND	47 146 146 14 15 10		in ele de vi	107 PAR 18 11-59				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	
7 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation 1 CAFETERIA ENTERPRISE FUND					·		0.00	
Expenditure Detail	0.00	0.00	0.00	0.00				

	Direct Costs -	Interfund	Indirect Cost	s - Interfund	interfund	interfund	Due From	Due To
	Transfers in 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In	Transfers Out 7600-7629	Other Funds	Other Funds
Description	5/50	5/50	7350	/350	8900-8929	7600-7629	9310	9610
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				Section Comments (Comments)			0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		. '			0.00	0.00		
Fund Reconciliation			000 5 68 1 2 60 2 6 6 6 7 7 1 1 1				0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				Sec. 1986.	0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	65,263.00	0.00	elio ni Herio de Carron de Carro La Libra	2011-021-000-022-001				
Other Sources/Uses Detail	Participation of the Commission autento ista datable W	(0000000000000000000000000000000000000	P\$\$ 1.500 (206.2 Sec.) 5490	0.00	0.00			
Fund Reconciliation	5.00 39 200 300000						0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail	62 (15 02 02 01 10 11 01 12 12 01 10 10 10 10 10 10 10 10 10 10 10 10							
Other Sources/Uses Detail					0.00			
Fund Reconciliation			5000-600-000 -6000-600 -600				0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		Aires assuments d			0.00			
Fund Reconciliation	40.000.000.0000.0000.0000.0000.0000.0000.0000	Companyotta Camife R					0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail	AND MARKET AND RESIDENCE							
Fund Reconciliation	COCCESSIONALICENSISTE						0.00	0.00
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail			1944 (1955 - 1956 - 1954 (1956 - 1956 - 1956)					
Other Sources/Uses Detail	1871/00 - 38 JAC 50 JA		NATIONAL PROPERTY.					
Fund Reconciliation			CHARTER BEAGLE				0.00	0.00
TOTALS	85.791,00	(85,791.00)	334,147.00	(334,147.00)	2.009,115.00	2.009,115.00	0.00	0.00

Description	Direct Costs Transfers In 5750	s - interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND								0.0000000000000000000000000000000000000
Expenditure Detail Other Sources/Uses Detail	0.00	(68,587.00)	0.00	(388,813.00)	1,580,000.00	223,220.00		are tell street o
Fund Reconciliation					1,560,000.00	223,220.00		les and sta
9 CHARTER SCHOOLS SPECIAL REVENUE FUND								100 State 100 State
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		570,000
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		te se al com
0 SPECIAL EDUCATION PASS-THROUGH FUND	100000000000000000000000000000000000000							
Expenditure Detail	ne san e suscer a						terational and the second	
Other Sources/Uses Detail Fund Reconciliation			0.000	andro de maren de como di acete	SSTANDAY AS CONTROL FOR THE CONTROL OF THE CONTROL		er temenativa Kur	Ti ber Luca
1 ADULT EDUCATION FUND			-					an an an
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		100
2 CHILD DEVELOPMENT FUND					and any of the second	and the second		
Expenditure Detail	19,557.00	0.00	135,933.00	0.00				Marian Line
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		directly general a
3 CAFETERIA SPECIAL REVENUE FUND								hasan saa
Expenditure Detail	0,00	0.00	252,880.00	0.00				of MISSEL LANGE CONTROL
Other Sources/Uses Detail Fund Reconciliation			150 (00) (00)		0.00	0.00		Long Helengt
4 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00					707 730 8046	
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						14000 807
Other Sources/Uses Detail Fund Reconciliation	Proprieto (Stationalistical)				0.00	0.00		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							100	Provincial design
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation 8 SCHOOL BUS EMISSIONS REDUCTION FUND								1976
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		Transfer and
Fund Reconciliation								
SPECIAL RESERVÉ FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail	Seat Control							
Other Sources/Uses Detail `					0.00	580,000.00		
Fund Reconciliation								
1 BUILDING FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			223,220.00	0.00		Bretter erse
Fund Reconciliation							plenta i preparationes	199
5 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00						National Control
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		and the other
Fund Reconciliation								40.46
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00			-			
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								
5 COUNTY SCHOOL FACILITIES FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		E-2011 (1997)
Fund Reconciliation			estiling trotal by	A STREET				r grænder fra far
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		State of the state
Fund Reconciliation					2.00	5.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
1 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00	prime medical strain	Paragagin
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		Historian
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				Super confidence (S.C.)	0.00	0.00		
TAX OVERRIDE FUND								
Expenditure Detail								1
Other Sources/Uses Detail				Participation of the Control of the	0.00	0.00		H Designation
Fund Reconciliation DEBT SERVICE FUND	F 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	PROFESSOR STORY	0.0000000000000000000000000000000000000				L. a. Sudoco Al	
Expenditure Detail	and the first of the	are Life (a) (augustus Life) and	- 19 (F) (F)	100 31 7 7 100			Particular and the same	1
Other Sources/Uses Detail					0.00	0.00	constitution and the	
Fund Reconciliation					EMPRESIONE.		118 8 1 4 1 4 1 4 1	dosed file
FOUNDATION PERMANENT FUND Expenditure Detail	0.00	0.00	0.00	0.00	ACT TINGS S	-	and the supplement	
Other Sources/Uses Detail	0.00	0.00	0.30	0.50	a di minapernia	0.00		14 1 100 7 3 10 1
Fund Reconciliation			-					
CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	A POPUL CONTRACTOR STATE OF THE	
Fund Reconciliation	i		l .	1		T		empterser (1985) (1995) (19

	Market Inches							
Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND		1				Į:		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	49.030.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						S. Leila Hand C. Marrill		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail		rengalionical di Calabas						
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation	50.000000000000000000000000000000000000							
TOTALS	68.587.00	(68,587.00)	388,813.00	(388.813.00)	1.803,220.00	1,803,220.00		

, , , , , , , , , , , , , , , , , , , ,	ed to estimate ADA, enrolln istments).	nent, revenues, expenditures, r	eserves and fund baland	ce, and i	multiyear
Deviations from the standards must be ex	plained and may affect the a	approval of the budget.			
CRITERIA AND STANDARDS					
1. CRITERION: Average Daily Atten	dance				
STANDARD: Funded average dail previous three fiscal years by more			irst prior fiscal year OR	in 2) two	o or more of the
		Percentage Level	Dis	strict AD	A
	-	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):		13,460			
District's AD	A Standard Percentage Level:	1.0%			
1A. Calculating the District's ADA Variance	e e				
	Revenue Limit Original Budget	Estimated/Unaudited Actuals	ADA Variance Level		Obstan
Fiscal Year Third Prior Year (2010, 11)	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])	(If Budget is greater than Actuals, else N/A)		Status Met
Third Prior Year (2010-11)	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89	(If Budget is greater than Actuals, else N/A) N/A		Met
Third Prior Year (2010-11) Second Prior Year (2011-12)	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])	(If Budget is greater than Actuals, else N/A)		
Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13)	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51	(If Budget is greater than Actuals, else N/A) N/A N/A		Met Met
Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a)	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51	(If Budget is greater than Actuals, else N/A) N/A N/A		Met Met
Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a)	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51	(If Budget is greater than Actuals, else N/A) N/A N/A		Met Met
Fiscal Year Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a) 1B. Comparison of District ADA to the Stan DATA ENTRY: Enter an explanation if the standa	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51	(If Budget is greater than Actuals, else N/A) N/A N/A		Met Met
Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a) 1B. Comparison of District ADA to the Stan	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93 adard ard is not met.	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51 13,502.93	(If Budget is greater than Actuals, else N/A) N/A N/A 0.0%		Met Met
Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a) 1B. Comparison of District ADA to the Stan DATA ENTRY: Enter an explanation if the standa	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93 adard ard is not met.	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51 13,502.93	(If Budget is greater than Actuals, else N/A) N/A N/A 0.0%		Met Met
Fhird Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a) IB. Comparison of District ADA to the Stan DATA ENTRY: Enter an explanation if the standa	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93 adard ard is not met.	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51 13,502.93	(If Budget is greater than Actuals, else N/A) N/A N/A 0.0%		Met Met
Fhird Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a) IB. Comparison of District ADA to the Stan DATA ENTRY: Enter an explanation if the standa 1a. STANDARD MET - Funded ADA has not Explanation:	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93 adard ard is not met.	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51 13,502.93	(If Budget is greater than Actuals, else N/A) N/A N/A 0.0%		Met Met
Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Criterion 4A1, Step 2a) 1B. Comparison of District ADA to the Stan DATA ENTRY: Enter an explanation if the standa 1a. STANDARD MET - Funded ADA has not Explanation:	Original Budget (Use Form RL, Line 5c [5b]) 13,264.46 13,330.45 13,502.93 13,502.93 adard ard is not met. been overestimated by more that	Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) 13,337.89 13,404.51 13,502.93 1 the standard percentage level for the	(If Budget is greater than Actuals, else N/A) N/A N/A 0.0%	aree years	Met Met Met

2.	CR	IT	ΕI	RI	O	N:	En	roll	lme	ní

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	D	istrict AD	A	
	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):	13,460				
District's Enrollment Standard Percentage Level:	1.0%				

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.

	Enrollme	nt	Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2010-11)	13,617	13,661	N/A	Met
Second Prior Year (2011-12)	13,661	13,656	0.0%	Met
First Prior Year (2012-13)	13,616	13,830	N/A	Met
Budget Year (2013-14)	13.830			

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 - Enrollme	nt 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. Enrollment P-2 ADA Estimated/Unaudited Actuals CBEDS Actual Historical Ratio of ADA to Enrollment (Criterion 2, Item 2A) (Form A, Lines 3, 6, and 25) Fiscal Year 13,287 13,661 97.3% Third Prior Year (2010-11) 97.8% 13,656 13,358 Second Prior Year (2011-12) 97.3% 13,460 13,830 First Prior Year (2012-13) Historical Average Ratio: 97.5% 98.0% District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 3B. Calculating the District's Projected Ratio of ADA to Enrollment DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated. Estimated P-2 ADA Enrollment Budget Budget/Projected (Form A, Lines 3, 6, and 25) Status (Form MYP, Line F2) (Criterion 2, Item 2A) Ratio of ADA to Enrollment Fiscal Year Met 13,830 97.3% Budget Year (2013-14) 97.3% Met 13,460 13,830 1st Subsequent Year (2014-15) 97.3% 13,460 13,830 2nd Subsequent Year (2015-16) 3C. Comparison of District ADA to Enrollment Ratio to the Standard DATA ENTRY: Enter an explanation if the standard is not met. 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 1st Subsequent Year 2nd Subsequent Year Prior Year **Budget Year** (2015-16) (2014-15) Step 1 - Funded COLA (2012-13)(2013-14)Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, 6.802.36 6,538.24 6,655.93 Unrestricted, Line A1a) 6,437.24 Deficit Factor (Form RL, Line 16) (Form MYP, 0.81003 0.81003 Unrestricted, Line A1g) 0.77728 0.81003 Funded BRL per ADA 5.510.12 (Step 1a times Step 1b) 5,003.54 5,296.17 5,391.50 Prior Year Funded BRL 5,003.54 5,296.17 5,391.50 per ADA Difference 95.33 118.62 292.63 (Step 1c minus Step 1d) Percent Change Due to COLA 1.80% 2.20% (Step 1e divided by Step 1d) 5.85% Step 2 - Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, 13,502.93 13,502.93 13,502.93 13,502.93 Unrestricted, Line A1c) Prior Year Revenue 13,502.93 13,502.93 Limit (Funded) ADA 13,502.93 Difference 0.00 0.00 (Step 2a minus Step 2b) 0.00 Percent Change Due to Population 0.00% 0.00% 0.00% (Step 2c divided by Step 2b) Step 3 - Total Change in Funded COLA and Population 5.85% 1.80% 2.20% (Step 1f plus Step 2d) Revenue Limit Standard

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.

4.85% to 6.85%

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

(Step 3, plus/minus 1%):

Projected Local Property Taxes (Form RL, Lines 25 thru 27) Percent Change from Previous Year

Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
38,620,948.00	29,541,128.00		
	N/A	N/A	N/A
Basic Aid Standard (percent change from	-		
previous year, plus/minus 1%):	N/A	N/A	N/A

.80% to 2.80%

1.20% to 3.20%

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4A3. Alternate Revenue Limit Standard - N	lecessary Small School			
DATA ENTRY: All data are extracted or calculate	ed.			
Necessary Small School District Projected Re	venue Limit (applicable if Form RL	, Budget column, line 6, is grea	ter than zero, and line 5c, RL ADA, i	s zero)
		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	cessary Small School Standard ange - Step 1f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	ange in Revenue Limit			
DATA ENTRY: Enter data in the 1st and 2nd Sul	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Revenue Limit	(2012-13)	(2013-14)	(2014-15)	(2015-16)
(Fund 01, Objects 8011, 8012, 8020-8089)	68,090,350,00	71,319.056.00	72,609,285.00	74,214,618.00
District's Pro	jected Change in Revenue Limit:	4.74%	1.81%	2.21%
	Revenue Limit Standard:	4.85% to 6.85%	.80% to 2.80%	1.20% to 3.20%
	Status:	Not Met	Met	Met
4C. Comparison of District Revenue Limit	to the Standard			
DATA ENTRY: Enter an explanation if the standard		adami in an annua af the budge	4	
projection(s) exceed the standard(s) and	ge in revenue limit is outside the stand I a description of the methods and ass	sumptions used in projecting reve	t or two subsequent fiscal years. Provi enue limit.	de reasons why the
Explanation: Drop in un (required if NOT met)	employment insurance rate caused ar	n estimated \$728,000 drop in reve	enue limit for 2013-14.	

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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999)

Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2010-11)	59,908,122.20	66,020,786.03	90.7%
Second Prior Year (2011-12)	63,273,270.59	68,564,126.69	92.3%
First Prior Year (2012-13)	64,713,829.00	71,067,787.00	91.1%
·		Historical Average Ratio:	91.4%

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

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

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

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits

Total Expenditures

Ratio

1 1-1	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2013-14)	67,797,274.00	74,034,467.00	91.6%	Met
1st Subsequent Year (2014-15)	69,778,213.00	76,266,757.00	91.5%	Met
2nd Subsequent Year (2015-16)	71,339,463.00	77,898,803.00	91.6%	Met

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

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

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

Explanation:	
(required if NOT met)	·

6. CRITERION: Other Revenues and Expenditures

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

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

	Other Revenues and Expenditures Standard	Percentage Ranges		
DATA ENTRY: All data are extracte	ed or calculated			
THE THE PARTY OF T	ou of calculated.	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	strict's Change in Population and Funded COLA (Criterion 4A1, Step 3):	5.85%	1.80%	2.20%
Standard	District's Other Revenues and Expenditures Percentage Range (Line 1, plus/minus 10%):	-4.15% to 15.85%	-8.20% to 11.80%	-7.80% to 12.20%
	District's Other Revenues and Expenditures ion Percentage Range (Line 1, plus/minus 5%):	.85% to 10.85%	-3.20% to 6.80%	-2.80% to 7.20%
B. Calculating the District's C	Change by Major Object Category and Compa	arison to the Explanation Per	centage Range (Section 6A, L	Line 3)
PATA ENTRY: If Form MYP exists ears. All other data are extracted of	, the 1st and 2nd Subsequent Year data for each re or calculated.	venue and expenditure section wi	ill be extracted; if not, enter data fo	or the two subsequent
xplanations must be entered for e	each category if the percent change for any year exc	ceeds the district's explanation per	rcentage range.	
bject Range / Fiscal Year		Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
	01, Objects 8100-8299) (Form MYP, Line A2)			
rst Prior Year (2012-13)		6,452,450.00		**************************************
udget Year (2013-14)	-	5,559,737.00	-13.84%	Yes
st Subsequent Year (2014-15)	· · · · · · · · · · · · · · · · · · ·	5,559,737.00	0.00%	No No
nd Subsequent Year (2015-16)		5,559,737.00	0.00%	No
(required if Yes)		101 010 110 110 110 110 110 110 110 110		
Other State Revenue (Fu	nd 01, Objects 8300-8599) (Form MYP, Line A3)	18 018 029 00		
Other State Revenue (Fu	nd 01, Objects 8300-8599) (Form MYP, Line A3)	18,018,029.00 17,776,156.00	-1.34%	Yes
Other State Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14)	nd 01, Objects 8300-8599) (Form MYP, Line A3)	18,018,029.00 17,776,156.00 17,891,526.00	-1.34% 0.65%	Yes No
Other State Revenue (Fu irst Prior Year (2012-13) -udget Year (2013-14) st Subsequent Year (2014-15)	nd 01, Objects 8300-8599) (Form MYP, Line A3)	17,776,156.00	** ** · · · · · · · · · · · · · · · · ·	
	nd 01, Objects 8300-8599) (Form MYP, Line A3)	17,776,156.00 17,891,526.00 18,035,072.00	0.65% 0.80%	No No
Other State Revenue (Furist Prior Year (2012-13) studget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Furist Prior		17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3	0.65% 0.80%	No No
Other State Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Fu irst Prior Year (2012-13)	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3	0.65% 0.80% 3 class size revenue, and reductio	No No n in lottery revenue.
Other State Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14)	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3 8,935,626.00 9,606,938.00	0.65% 0.80% 3 class size revenue, and reduction 7.51%	No No n in lottery revenue.
Other State Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15)	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3	0.65% 0.80% 3 class size revenue, and reductio	No No n in lottery revenue.
Other State Revenue (Furst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Furst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation:	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3 8,935,626.00 9,606,938.00 9,606,938.00	0.65% 0.80% 3 class size revenue, and reduction 7.51% 0.00%	No No n in lottery revenue.
Other State Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16) Explanation: (required if Yes)	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3 8,935,626.00 9,606,938.00 9,606,938.00	0.65% 0.80% 3 class size revenue, and reduction 7.51% 0.00%	No No n in lottery revenue.
Other State Revenue (Furity Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Furity Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Books and Supplies (Fur	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 Pact Aid carryover, reduction in K-3 8,935,626.00 9,606,938.00 9,606,938.00 9,606,938.00	0.65% 0.80% 3 class size revenue, and reduction 7.51% 0.00%	No No No No No No No No No
Other State Revenue (Furits Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Furits Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Books and Supplies (Furits Prior Year (2012-13)	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3 8,935,626.00 9,606,938.00 9,606,938.00 9,606,938.00 7,316,076.00	0.65% 0.80% 3 class size revenue, and reduction 7.51% 0.00% 0.00%	No No No No No No No No No No
Other State Revenue (Furity Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Furity Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) and Subsequent Year (2015-16) Explanation: (required if Yes) Books and Supplies (Fur	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 Pact Aid carryover, reduction in K-3 8,935,626.00 9,606,938.00 9,606,938.00 9,606,938.00	0.65% 0.80% 3 class size revenue, and reduction 7.51% 0.00%	No No No No No No No No No
Other State Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16) Explanation: (required if Yes) Other Local Revenue (Fu irst Prior Year (2012-13) udget Year (2013-14) st Subsequent Year (2014-15) nd Subsequent Year (2015-16) Explanation: (required if Yes) Books and Supplies (Fur irst Prior Year (2012-13) udget Year (2013-14)	2013-14: Projected reductions in Economic Imp	17,776,156.00 17,891,526.00 18,035,072.00 act Aid carryover, reduction in K-3 8,935,626.00 9,606,938.00 9,606,938.00 9,606,938.00 7,316,076.00 5,443,917.00	0.65% 0.80% 3 class size revenue, and reduction 7.51% 0.00% 0.00%	No No No No No No No No No No No No No N

Services and Other Opera	ating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)		
First Prior Year (2012-13)		7,871,076.00		
Budget Year (2013-14)	Para de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de	7,524,373.00	-4.40%	Yes
1st Subsequent Year (2014-15)		7,797,432.00	3.63%	No
2nd Subsequent Year (2015-16)		7,892,369.00	1.22%	No
Explanation: (required if Yes)	2013-14: Decrease is a result of Federal and S	tate revenue reductions.		
				. ,
6C. Calculating the District's C	hange in Total Operating Revenues and Ex	penditures (Section 6A, Line 2		
			1	The second secon
DATA ENTRY: All data are extracted	ed or calculated.			
01/1-15		A	Percent Change	Status
Object Range / Fiscal Year		Amount	Over Previous Year	Status
Total Federal, Other State	e, and Other Local Revenue (Criterion 6B)			
First Prior Year (2012-13)	s, and other botal Nevende (officion ob)	33,406,105.00		
Budget Year (2013-14)	AND AND AND AND AND AND AND AND AND AND	32,942,831.00	-1.39%	Met
1st Subsequent Year (2014-15)	· · · · · · · · · · · · · · · · · · ·	33,058,201.00	0.35%	Met
2nd Subsequent Year (2015-16)	-	33,201,747.00	0.43%	Met
Total Books and Supplies	s, and Services and Other Operating Expend <u>itu</u>			
First Prior Year (2012-13)		15,187,152.00		
Budget Year (2013-14)		12,968,290.00	-14.61%	Not Met
1st Subsequent Year (2014-15)	promotes	13,499,032.00	4.09%	Met
2nd Subsequent Year (2015-16)		13,903,421.00	3.00%	Met
1a. STANDARD MET - Project	ted total operating revenues have not changed by	more than the standard for the bud	get and two subsequent fiscal years	. କ
Explanation: Federal Revenue				
(linked from 6B				
if NOT met)				
ii ii si may				
Explanation: Other State Revenue (linked from 6B if NOT met)				
				
Explanation: Other Local Revenue (linked from 6B if NOT met)				
the projected change, desi	rojected total operating expenditures have change criptions of the methods and assumptions used in e entered in Section 6A above and will also display	the projections, and what changes,		
Explanation: Books and Supplies	2012-13 included \$2 million in restricted carryo	ver balances deleted for the 2013-1	4 budget.	
(linked from 6B if NOT met)				
Explanation: Services and Other Exp (linked from 6B	2013-14: Decrease is a result of Federal and S	tate revenue reductions.		
if NOT met)		W		

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7. CRITERION: Facilities Maintenance

	STANDARD: Confirm that the ann sections 17584 (Deferred Mainten				
7A. De	etermining the District's Compliance				
NOTE:	SBX3 4 (Chapter 12, Statutes of 2009), a through 2014-15. Therefore, this section			local match requirement for Deferred Ma	intenance from 2008-09
	etermining the District's Compliance ter 7, Statutes of 2011), effective 200				
NOTE:	SB 70 (Chapter 7, Statutes of 2011) externion 17070.75 from 3 percent to 1 percent. The				s required by EC Section
	ENTRY: Click the appropriate Yes or No b nter an X in the appropriate box and enter		an area (SELPA) administrative ι	inits (AUs); all other data are extracted or	r calculated. If standard is not
1.	a. For districts that are the AU of a SELF the SELPA from the OMMA/RMA requ			articipating members of	
	b. Pass-through revenues and apportion (Fund 10, objects 7211-7213 and 722			EC Section 17070.75(b)(2)(C)	0.00
2.	Ongoing and Major Maintenance/Rest	ricted Maintenance Account			
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	105,522,647.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	c. Net Budgeted Expenditures and Other Financing Uses	105,522,647.00	1,055,226.47	2,170,307.00	Met
				¹ Fund 01, Resource 8150, Objects 8900	
If stand	dard is not met, enter an X in the box that	best describes why the minimum re	equired contribution was not mad	e:	
		Not applicable (district does not Exempt (due to district's small si Other (explanation must be prov	ize [EC Section 17070.75 (b)(2)(· · · · · · · · · · · · · · · · · · ·	

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 Defici	it Spending Standard Percentage Le	vels		
DATA ENTRY: All data are extracted or	calculated			
DATA ENTITY. All data are extracted of	Calculated.	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
District's Available Reserve Amo	,			
a. Designated for Economic Und		10 007 007 00	s recontinues no presenta de la compania del compania del compania de la compania del compania d	
(Funds 01 and 17, Object 97) b. Undesignated Amounts	70)	10,697,305.80	 	
(Funds 01 and 17, Object 979	90)	0.00		
c. Reserve for Economic Uncert	•			
(Funds 01 and 17, Object 978	89)	Section of Cambridge and the	3,048,188.00	3,129,158.00
d. Unassigned/Unappropriated	00)			
(Funds 01 and 17, Object 979 e. Negative General Fund Endir		County and the service of the county of the	13,409,110.43	14,670,007.00
Resources (Fund 01, Object	9			
resources 2000-9999)	0102, 11 11092(110, 101 02011 01	0.00	0.00	0.00
f. Available Reserves (Lines 1a	through 1e)	10,697,305.80	16,457,298.43	17,799,165.00
Expenditures and Other Financi			,	
a. District's Total Expenditures a	5	077 000 170 4 00	45. 222 222 24	
(Fund 01, objects 1000-7999)) s-through Funds (Fund 01, resources	97,932,524.92	101,606,009.94	104,305,263.00
	bjects 7211-7213 and 7221-7223)	-		
	-through Funds (Fund 10, resources	and the second s		
3300-3499 and 6500-6540, o	bjects 7211-7213 and 7221-7223)			0.00
 d. Net Expenditures and Other I 	•			
(Line 2a minus Line 2b, or Lin		97,932,524.92	101,606,009.94	104,305,263.00
 District's Available Reserve Pere (Line 1f divided by Line 2d) 	centage	10.9%	16.2%	17.1%
(Eine 11 divided by Eine 2d)		10.076	10.276	17.170
District's Deficit	t Spending Standard Percentage Levels			
	(Line 3 times 1/3):	3.6%	5.4%	5.7%
		Fund for Other Than Capital Ou ending balances in restricted re- ² A school district that is the Adn	iated accounts in the General Fund and the ottay Projects. Available reserves will be re sources in the General Fund. Ininistrative Unit of a Special Education Lo- es the distribution of funds to its participation.	duced by any negative
8B. Calculating the District's Defic	it Spending Percentages			
DATA ENTRY: All data are extracted or	calculated.			
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2010-11)	2,874,433.41	67,112,718.67	N/A	Met
Second Prior Year (2011-12)	4,144,382.75	69,275,428.00	N/A	Met
First Prior Year (2012-13)	1,143,112.00	71,397,779.00	N/A	Met
Budget Year (2013-14) (Information only	473,703.00	74,257,687.00		
8C. Comparison of District Deficit	Spending to the Standard			
DATA ENTRY: Enter an explanation if th	ne standard is not met	`	N. P. C.	
·	I deficit spending, if any, has not exceeded	d the standard percentage level ir	n two or more of the three prior years.	
Explanation:				
(required if NOT met)				

Met

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	D	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.

N/A

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

13,460

District's Fund Balance Standard Percentage Level:

1.0%

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.

17,391,032.00

21,449,528.00

	Unrestricted General Fu	and Beginning Balance ²	Beginning Fund Balance	
	(Form 01, Line F1e, I	Unrestricted Column)	Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
	9,242,613.00	12,777,090.94	N/A	Met
')	13.381.347.00	16,162,032,89	N/A	Met

20,306,416.00

Third Prior Year (2010-11) Second Prior Year (2011-12) First Prior Year (2012-13) Budget Year (2013-14) (Information only)

Fiscal Year

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

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

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 vears.

· ·	
Explanation:	
(required if NOT met)	

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

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	, Di	istrict 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.

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 Sübsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	13,460	13,460	13,460
District's Reserve Standard Percentage Level:	3%	3%	3%
10A. Calculating the District's Special Education Pass-through Exclusions	(only for districts that se	rve as the AU of a SELPA)	
DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2			button

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?	No

	are just an end to an end and the reserve states and the page and and and and and and and and and and
2.	If you are the SELPA ALL 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)
 Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, 			(=500.73)

objects 7211-7213 and 7221-7223) 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.

- Expenditures and Other Financing Uses
 (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- 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. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

	Budget Year	1st Subsequent Year	2nd Subsequent Year
,	(2013-14)	(2014-15)	(2015-16)
İ			
	105,522,647.00	108,331,228.00	110,597,708.00
- The second			
ļ	0.00		
		ľ	
	105,522,647.00	108,331,228.00	110,597,708.00
	3%	3%	3%
	3,165,679.41	3,249,936.84	3,317,931.24
	0.00	0.00	0.00
	3,165,679.41	3,249,936.84	3,317,931.24

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.

30 66506 0000000 Form 01CS

400	Calculating	44	D:-4-1-41-	Donalasakaal	D	A 4
IUC.	Calculating	une	DISTRICTS	puagetea	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.

	ve Amounts tricted 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	(2010 14)	(2014-10)	(2010-10)
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,165,679.00	3,249,937.00	3,317,932.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	15,550,813.00	14,402,900.13	11,308,025.13
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	18,716,492.00	17.652.837.13	14,625,957.13
9.	District's Budgeted Reserve Percentage (Information only)			11,0220,007.770
	(Line 8 divided by Section 10B, Line 3)	17.74%	16.30%	13.22%
	District's Reserve Standard			
	(Section 10B, Line 7):	3,165,679.41	3,249,936.84	3,317,931.24
	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)	

and a section of the	
SUPI	PLEMENTAL INFORMATION
ATA E	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S 2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act
	(e.g., parcel taxes, forest reserves)?
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:
	Revenue Limit is subject to legislative approval.

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

escription / Fiscal Year		Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestric	ted General Fund (Fund 01, Resoເ	rces 0000-1999. Object 8980))		
st Prior Year (2012-13)	,,	(7,784,167.00)	-,		
dget Year (2013-14)		(8,505,798.00)	721,631.00	9.3%	Met
Subsequent Year (2014-15)		(8,931,088.00)	425,290.00	5.0%	Met
Subsequent Year (2015-16)		(9,377,642.00)	446,554.00	5.0%	Met
b. Transfers In, General Fu	nd *				
t Prior Year (2012-13)		1,599,900.00			
iget Year (2013-14)		1,580,000.00	(19,900.00)	-1.2%	Met
Subsequent Year (2014-15)		1,002,000.00	(578,000,00)	-36.6%	Not Met
Subsequent Year (2015-16)		0.00	(1,002,000.00)	-100.0%	Not Met
c. Transfers Out, General F	und *				
t Prior Year (2012-13)		329,992.00			
lget Year (2013-14)		223,220.00	(106,772.00)	-32.4%	Not Met
Subsequent Year (2014-15)		223,220.00	0.00	0.0%	Met
		223,220.00	0.00	0.0%	Met
d. Impact of Capital Project	ts rojects that may impact the general f			No	
d. Impact of Capital Project Do you have any capital p		und operational budget?		No	
d. Impact of Capital Project Do you have any capital p	rojects that may impact the general f	fund operational budget? I fund or any other fund.		No	
Do you have any capital proclude transfers used to cover on the District's P	rojects that may impact the general f	fund operational budget? I fund or any other fund. ers, and Capital Projects		No	
d. Impact of Capital Project Do you have any capital p nclude transfers used to cover o B. Status of the District's P TA ENTRY: Enter an explanation	rojects that may impact the general f perating deficits in either the general rojected Contributions, Transfe	rs, and Capital Projects for item 1d.	nd two subsequent fiscal yea		
d. Impact of Capital Project Do you have any capital p nclude transfers used to cover o B. Status of the District's P TA ENTRY: Enter an explanation	rojects that may impact the general for perating deficits in either the general rojected Contributions, Transfer on if Not Met for items 1a-1c or if Yes	rs, and Capital Projects for item 1d.	nd two subsequent fiscal yea		
d. Impact of Capital Project Do you have any capital p clude transfers used to cover o B. Status of the District's P TA ENTRY: Enter an explanatio a. MET - Projected contribution	rojects that may impact the general for perating deficits in either the general rojected Contributions, Transfer on if Not Met for items 1a-1c or if Yes	rs, and Capital Projects for item 1d.	nd two subsequent fiscal yea		
d. Impact of Capital Project Do you have any capital p clude transfers used to cover o B. Status of the District's P TA ENTRY: Enter an explanation	rojects that may impact the general for perating deficits in either the general rojected Contributions, Transfer on if Not Met for items 1a-1c or if Yes	rs, and Capital Projects for item 1d.	nd two subsequent fiscal yea		
d. Impact of Capital Project Do you have any capital p clude transfers used to cover o 3. Status of the District's P TA ENTRY: Enter an explanatio a. MET - Projected contributi Explanation:	rojects that may impact the general for perating deficits in either the general rojected Contributions, Transfer on if Not Met for items 1a-1c or if Yes	rs, and Capital Projects for item 1d.	nd two subsequent fiscal yea		
d. Impact of Capital Project Do you have any capital p clude transfers used to cover o 3. Status of the District's P TA ENTRY: Enter an explanation a. MET - Projected contribution Explanation: (required if NOT met)	rojects that may impact the general for perating deficits in either the general rojected Contributions, Transferon if Not Met for items 1a-1c or if Yes ons have not changed by more than	fund operational budget? I fund or any other fund. I fund Capital Projects Is for item 1d. Ithe standard for the budget a		Irs.	
d. Impact of Capital Project Do you have any capital p clude transfers used to cover o 3. Status of the District's P TA ENTRY: Enter an explanatio a. MET - Projected contributi Explanation: (required if NOT met) b. NOT MET - The projected	rojects that may impact the general for perating deficits in either the general rojected Contributions, Transfer on if Not Met for items 1a-1c or if Yes	fund operational budget? I fund or any other fund. Irs, and Capital Projects is for item 1d. the standard for the budget a	tandard for one or more of th	e budget or subsequent two f	iscal years. Identify the ing or eliminating the

Fullerton Elementary Orange County School Dist

2013-14 July 1 Budget (Single Adoption) General Fund School District Criteria and Standards Review

С.		ansiers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the nd, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
	Explanation: (required if NOT met)	Anticipate reduced participation in the District's laptop program for 2013-14 and beyond.
d.	NO - There are no capital pr	ojects that may impact the general fund operational budget.
	Danie od Imformacija ma	
	Project Information: (required if YES)	
	(required in 120)	

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

include multiyear commitme	ents, muitiye	ar debt agreements, and new prog	rams or contrac	cts that result in it	ong-term obligations.	
S6A. Identification of the Distric	t's Long-te	rm Commitments				1). 1 · · · · · · · · · · · · · · · · · ·
DATA ENTRY: Click the appropriate	button in iter	n 1 and enter data in all columns o	f item 2 for app	licable long-term	commitments; there are no extractions in	n this section.
Does your district have long- (If No, skip item 2 and Section	, ,	·	Yes			
If Yes to item 1, list all new a other than pensions (OPEB)			d annual debt s	service amounts.	Do not include long-term commmitments	for postemployment benefits
other than pensions (OFEB)	, OFED IS UIS	sciosed in item 37A.				
	# of Years			Object Codes Us		Principal Balance
Type of Commitment	Remaining				ebt Service (Expenditures)	as of July 1, 2013
Capital Leases	3	21-8919 (from General Fund)		21-7438 and 21-		698,025
Certificates of Participation	16	01-8011		01-7438 and 01-	-7439	6,470,000
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans Compensated Absences						
Compensated Absences		L		L		
Other Long-term Commitments (do n	not include Ol	PEB):				
Redevelopment Loan	12	25-8681		25-7439		377,522
CFD 2000-01	19	District 40		District 40		975,000
CFD 2001-01	19	District 48		District 48		15,900,000
	<u> </u>					
45-70-70-70-70-70-70-70-70-70-70-70-70-70-						
		Diany	D. oten	-1.37		010 4
		Prior Year	-	et Year	1st Subsequent Year	2nd Subsequent Year
		(2012-13)	,	3-14)	(2014-15)	(2015-16)
		Annual Payment	Annual	Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)	(P	& I)	(P & I)	(P & I)
Capital Leases		394,944		370,725	252,089	116,473
Certificates of Participation		527,630		527,345	526,720	525,755
General Obligation Bonds						
Supp Early Retirement Program						
State School Building Loans						
Compensated Absences						
Somponous of National					-	
Other Long-term Commitments (conf	tinued):					
Redevelopment Loan		31,460		31,460	31,460	31,460
CFD 2000-01		86,899		85,376	83,816	87,093
CFD 2001-01		1,448,654		1,448,081	1,445,619	1,446,069
				,		
Total Annua	l Payments:	2,489,587		2,462,987	2,339,704	2,206,850
Has total annual pay	yment increa	ased over prior year (2012-13)?	N	10	No	No

S6B.	Comparison of the District	s Annual Payments to Prior Year Annual Payment
DATA	ENTRY: Enter an explanation i	f Yes.
1a.	No - Annual payments for lon	g-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.).

C7.6	All All All All All All All All All All			
5/A.	dentification of the District's Estimated Unfunded Liability for Pos	stemployment Benefits Other th	an Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appropriate	olicable items; there are no extraction	ns in this section except the budget year	ar data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	 c. Describe any other characteristics of the district's OPEB program includ their own benefits: 	ing eligibility criteria and amounts, if	any, that retirees are required to contr	ibute toward
	L.			
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method	?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insura governmental fund	nnce or	Self-Insurance Fund □ 0	Governmental Fund 709,349
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	18,367,1 18,367,1 Actuarial on Jul 01, 2011		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement	(2013-14)	(2014-15)	(2015-16)
	Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,241,237.00	2,241,237.00 1,001,017.00	2,241,237.00 1,001,017.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,001,017.00	1,001,017.00	1,001,017.00
	d. Number of retirees receiving OPEB benefits	134	134	134

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				MXXXXXXX
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 appli	icable items; there are no extract	ions in this section.	
1.	Does your district operate any self-insurance programs such as workers' co employee health and welfare, or property and liability? (Do not include OPEI covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including detactuarial), and date of the valuation:	tails for each such as level of risk	retained, funding approach, basis for va	luation (district's estimate or
	Worker's Compensation is limited to claims pa	ayment and temporary disabilities	s. The District also has a self-insured der	ntal claims program.
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	2,056	6,554.00 0.00	
4.	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs b. Amount contributed (funded) for self-insurance programs	Budget Year (2013-14) 0.00 860,000.00	1st Subsequent Year (2014-15) 0.00 860,000.00	2nd Subsequent Year (2015-16) 0.00 860,000.00

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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 Ag	reements - Certificated (Non-m	anagement) Employees			
DATA	ENTRY: Enter all applicable data items;	there are no extractions in this section	on.			
		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) vull-time-equivalent (FTE) positions 567.		567	.5	567.5	567.5
Certifi 1.	icated (Non-management) Salary and B Are salary and benefit negotiations set		N	0		
	If Yes, ar have bee	nd the corresponding public disclosurent filed with the COE, complete ques	re documents stions 2 and 3.			
		nd the corresponding public disclosu been filed with the COE, complete o				
	If No, ide	ntify the unsettled negotiations inclu	ding any prior year unsettled	negotiations	and then complete questions 6	and 7.
	Negotiati	ons are open for 2013-14.		*		
	And a principal option of the second option of the second option of the second option of the second option	· ·				
<u>Negot</u> 2a.	iations Settled Per Government Code Section 3547.5	(a), date of public disclosure board r	meeting:			
2b.	Per Government Code Section 3547.5 by the district superintendent and chier If Yes, da		ification:			
3.	Per Government Code Section 3547.5 to meet the costs of the agreement?	(c), was a budget revision adopted ate of budget revision board adoption	n:			,
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 include projections (MYPs)?	d in the budget and multiyear				
	Total cos	One Year Agreement st of salary settlement				
	% chang	e in salary schedule from prior year or				
	Total cos	Multiyear Agreement st of salary settlement				·
		e in salary schedule from prior year ter text, such as "Reopener")				
	Identify t	he source of funding that will be use	d to support multiyear salary	commitment	S:	

Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	521,367		
		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
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2013-14)	(2014-15)	(2015-16)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	8,315,215	9,006,187	9,697,159
3.	Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4.	Percent projected change in H&W cost over prior year	14.0%	8.0%	8.0%
Contis	icated (Non-management) Prior Year Settlements			
	ny new costs from prior year settlements included in the budget?	No		
/ ii C ai	If Yes, amount of new costs included in the budget and MYPs	140		***************************************
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Step and Column Adjustments	(2013-14)	(2014-15)	(2015-16)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	730,800	742,500	754,400
3.	Percent change in step & column over prior year	1.6%	1.6%	1.6%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Attrition (layoffs and retirements)	(2013-14)	(2014-15)	(2015-16)
	6			
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
_				,
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
	employees included in the budget and intres:	Yes	Yes	Yes
	icated (Non-management) - Other her significant contract changes and the cost impact of each change (i.e., clas:		-f -h ht- \-	
LISCOL	ther significant contract changes and the cost impact of each change (i.e., class	s size, flours of employment, leave t	or absence, bonuses, etc.):	
	- Company of the Comp	74.00		
	2			· · · · · · · · · · · · · · · · · · ·
			A	

S8B.	Cost Analysis of District's L	abor Agre	ements - Classified (Non-man	agement) Employees	3		
DATA	ENTRY: Enter all applicable da	ta items; the	re are no extractions in this section	٦,			
			Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-managment) FTE positions 306.9		306.9		306.9	306.9		
Classi 1.		ations settled If Yes, and t			No		
		If Yes, and thave not be	ne corresponding public disclosure on filed with the COE, complete qu	e documents lestions 2-5.			
	·	If No, identif	y the unsettled negotiations includi	ing any prior year unset	led negotiat	ions and then complete questions	6 and 7.
	armini,				-		
Negoti 2a.	iations Settled Per Government Code Sectio board meeting:	on 3547.5(a),	date of public disclosure				
2b.	Per Government Code Section by the district superintendent	and chief bu	-	cation:			
3.	to meet the costs of the agree	ement?	was a budget revision adopted of budget revision board adoption:				
4.	Period covered by the agreen	nent:	Begin Date:		End D	ate:	
5.	Salary settlement:			Budget Year (2013-14)		1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	is the cost of salary settlemer projections (MYPs)?	nt included in	the budget and multiyear				
			One Year Agreement salary settlement				
		% change ir	salary schedule from prior year or				
			Multiyear Agreement salary settlement			,	
			salary schedule from prior year ext, such as "Reopener")				
		Identify the	source of funding that will be used	to support multiyear sal	ary commitm	nents:	
							`
Negoti	iations Not Settled			· ·			
6.	Cost of a one percent increas	e in salary a	nd statutory benefits	15	55,324		
	Amount included for any tents			Budget Year (2013-14)	·	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

Classified (Non-management) Health and Welfare (H&W) Benefits	(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
Total cost of H&W benefits	3,070,177	3,325,300	3,580,424
Percent of H&W cost paid by employer	96.3%	96.3%	96.3%
Percent projected change in H&W cost over prior year	14.0%	8.0%	8.0%
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
1			
Classified (Non-management) Step and Column Adjustments	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	Yes
2. Cost of step & column adjustments	126,272	127,534	128,810
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
, , , , , , , , , , , , , , , , , , , ,			
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
Classified (Non-management) - Other List other significant contract changes and the cost impact of each change (i.e.,	hours of employment, leave of absence	, bonuses, etc.):	•

S8C. Cost Analysis of District	's Labor Agr	eements - Management/Supervi	sor/Confidential Employees		
DATA ENTRY: Enter all applicable	data items; th	ere are no extractions in this section.		Approximation of the second second second second second second second second second second second second second	
		Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervise confidential FTE positions	or, and	75.1	75.1	75.1	75.1
Management/Supervisor/Confide Salary and Benefit Negotiations	ential				
 Are salary and benefit neg 	otiations settle	ed for the budget year?	No		
	If Yes, con	nplete question 2.			
	If No, iden	tify the unsettled negotiations includin	ng any prior year unsettled negotia	tions and then complete questions 3 a	nd 4.
	Not a barg	aining group.			
	·				
Negatiotions Cattled	If n/a, skip	the remainder of Section S8C.			
Negotiations Settled 2. Salary settlement:			Budget Year	1st Subsequent Year	2nd Subsequent Year
a. South outside in the second of the second		*	(2013-14)	(2014-15)	(2015-16)
Is the cost of salary settler projections (MYPs)?	ment included	in the budget and multiyear			1
, , ,	Total cost	of salary settlement			
		in salary schedule from prior year text, such as "Reopener")			
Negotiations Not Settled					
Cost of a one percent incre	ease in salary	and statutory benefits	77,829		
			Budget Year (2013-14) ⇔	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any te	entative salary	schedule increases	0	0	(2013-10)
Management/Supervisor/Confide	ential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benef			(2013-14)	(2014-15)	(2015-16)
Are costs of H&W benefit	changes inclu	ded in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	-	and the second s	1,190,866	1,289,824	1,388,781
Percent of H&W cost paid	by employer	-	91.0%	91.0%	91.0%
Percent projected change	in H&W cost of	over prior year	14.0%	8.0%	8.0%
Management/Supervisor/Confide	ntial		Budget Year	And Cultura and AM	Ond Outro
Step and Column Adjustments	a iciai	ANAGOROUS	(2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjuste	ments include	d in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column as	•		97,621	100,427	101,941
3. Percent change in step & c	column over p	rior year	1.5%	1.5%	1.5%
Management/Supervisor/Confide	ential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuse	s, etc.)		(2013-14)	(2014-15)	(2015-16)

Total cost of other benefits

2.

3.

Are costs of other benefits included in the budget and MYPs?

Percent change in cost of other benefits over prior year

No

No

No

	_ivitvi. Ollok tile appropriate	Yes or No button for items A1 through A9 except item A3, which is autom	latically completed based on data in Offerion 2.
	Do cash flow projections sho negative cash balance in the	ow that the district will end the budget year with a e general fund?	No
<u>.</u>		position control independent from the payroll system?	Yes
3.		both the prior fiscal year and budget year? (Data from the f Criterion 2A are used to determine Yes or No)	No
4.		erating in district boundaries that impact the district's or fiscal year or budget year?	No
.5.	or subsequent years of the	a bargaining agreement where any of the budget agreement would result in salary increases that projected state funded cost-of-living adjustment?	No
6.	Does the district provide unretired employees?	capped (100% employer paid) health benefits for current or	No
7.	Is the district's financial syst	tem independent of the county office system?	No
В.		eports that indicate fiscal distress pursuant to Education If Yes, provide copies to the county office of education)	No
9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?		Yes
en	providing comments for additi	ional fiscal indicators, please include the item number applicable to each c	comment.
	Comments: (optional)	A9: The Board named Dr. Robert Pletka as the District's new Superinte	endent effective July 2, 2012.