

Hannah, June 19, agenda updated Budget

Description	2012-13 Estimated Actuals		2013-14 Budget		% Diff Column C & F		
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES							
1) Revenue Limit Sources	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-0.7%
2) Federal Revenue	499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
3) Other State Revenue	551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%
4) Other Local Revenue	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
5) TOTAL REVENUES	4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-10.9%
B. EXPENDITURES							
1) Certificated Salaries	1,641,209.00	88,829.00	1,730,038.00	1,657,135.00	32,907.00	1,690,042.00	-2.3%
2) Classified Salaries	691,532.00	55,242.00	746,774.00	577,740.00	81,934.00	659,674.00	-11.7%
3) Employee Benefits	1,107,015.00	49,381.00	1,156,396.00	1,075,853.00	32,506.00	1,108,359.00	-4.2%
4) Books and Supplies	198,905.00	37,632.00	236,537.00	91,861.00	24,612.00	116,473.00	-50.8%
5) Services and Other Operating Expenditures	784,486.00	680,626.00	1,465,112.00	743,465.00	695,230.00	1,438,695.00	-1.8%
6) Capital Outlay	48,002.00	0.00	48,002.00	121,000.00	0.00	121,000.00	152.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
8) Other Outgo - Transfers of Indirect Costs	(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
9) TOTAL EXPENDITURES	4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	(219,900.00)	(238,625.00)	(458,525.00)	(506,784.00)	(252,842.00)	(759,626.00)	65.7%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	467,912.00	0.00	467,912.00	453,308.00	0.00	453,308.00	-3.1%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	(708,809.00)	240,897.00	(467,912.00)	(242,364.00)	249,056.00	6,692.00	-101.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(928,709.00)	2,272.00	(926,437.00)	(749,148.00)	(3,786.00)	(752,934.00)	-18.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00	-25.9%
2) Ending Balance, June 30 (E + F1e)			2,598,111.00	50,081.00	2,648,192.00	1,848,963.00	46,295.00	1,895,258.00	-28.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,400.00	0.00	3,400.00	2,900.00	0.00	2,900.00	-14.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,081.00	50,081.00	0.00	46,295.00	46,295.00	-7.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	702,759.00	0.00	702,759.00	241,382.00	0.00	241,382.00	-65.7%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	586,754.00	0.00	586,754.00	539,963.00	0.00	539,963.00	-8.0%
Unassigned/Unappropriated Amount		9790	1,305,198.00	0.00	1,305,198.00	1,064,718.00	0.00	1,064,718.00	-18.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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				0.00

Description	2012-13 Estimated Actuals		2013-14 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
REVENUE LIMIT SOURCES					
Principal Apportionment					
State Aid - Current Year	129,418.00	0.00	113,584.00	0.00	-12.2%
Education Protection Account State Aid - Current Year	556,683.00	0.00	563,446.00	0.00	1.2%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions					
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.0%
County & District Taxes					
Secured Roll Taxes	2,306,735.00	0.00	2,306,735.00	0.00	0.0%
Unsecured Roll Taxes	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)					
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	2,992,836.00	0.00	2,993,765.00	0.00	-0.3%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer					
Community Day Schools Transfer					
Special Education ADA Transfer					
Resource Codes					
Object Codes					
8011					
8012					
8015					
8019					
8021					
8022					
8029					
8041					
8042					
8043					
8044					
8045					
8047					
8048					
8081					
8082					
8089					
8091					
8091					
8091					
8091					
8091					
0000					
2200					
2430					
6500					

Description	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer	10,548.00	0.00	10,548.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-0.7%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	499,608.00	0.00	499,608.00	0.00	0.00	0.00	-100.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	2,500.00	2,500.00	0.00	630.00	630.00	-74.8%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected		69,216.00	69,216.00		40,860.00	40,860.00	-41.0%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		38,916.00	38,916.00		27,300.00	27,300.00	-29.8%
NCLB: Title III, Immigrant Education Program		0.00	0.00		0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00			0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00			0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		3,026.00	3,026.00			2,875.00	-5.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	16,918.00	16,918.00	0.00	22,706.00	22,706.00	34.2%
TOTAL FEDERAL REVENUE			499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
Home-to-School Transportation	7230	8311		475,865.00	475,865.00			487,625.00	2.5%
Economic Impact Aid	7090-7091	8311		24,032.00	24,032.00			19,266.00	-19.8%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	79,917.00	0.00	79,917.00	79,917.00	0.00	79,917.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,700.00	0.00	10,700.00	10,700.00	0.00	10,700.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	49,270.00	10,694.00	59,964.00	49,270.00	10,384.00	59,654.00	-0.5%
Tax Relief Subventions									

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Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	411,422.00	11,065.00	422,487.00	411,361.00	11,065.00	422,426.00	0.0%
TOTAL, OTHER STATE REVENUE			551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00		0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00		0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00		0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00		0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00		0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00		0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8629	0.00	0.00	0.00		0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00		0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00		0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00		0.00	0.00	0.0%
Leases and Rentals		8650	7,000.00	0.00	7,000.00		7,000.00	7,000.00	0.0%
Interest		8660	15,000.00	0.00	15,000.00		15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00		0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00		0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	4,700.00	4,700.00		4,700.00	4,700.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	163,925.00	22,407.00	186,332.00		193,518.00	215,925.00	15.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00		0.00	0.00	0.0%

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	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
Other Local Revenue						
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	0.00	21,543.00	21,543.00	0.00	1,393.00	-93.5%
Tuition	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments						
Special Education SELPA Transfers From Districts or Charter Schools		0.00	0.00		0.00	0.0%
From County Offices		0.00	0.00		0.00	0.0%
From JPAs		0.00	0.00		0.00	0.0%
ROC/P Transfers						
From Districts or Charter Schools		0.00	0.00		0.00	0.0%
From County Offices		0.00	0.00		0.00	0.0%
From JPAs		0.00	0.00		0.00	0.0%
Other Transfers of Apportionments						
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	4.0%
TOTAL REVENUES	4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	-10.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,335,186.00	88,829.00	1,424,015.00	1,395,183.00	32,907.00	1,428,090.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	297,449.00	0.00	297,449.00	248,629.00	0.00	248,629.00	-16.4%
Other Certificated Salaries		1900	8,574.00	0.00	8,574.00	13,323.00	0.00	13,323.00	55.4%
TOTAL, CERTIFICATED SALARIES			1,641,209.00	88,829.00	1,730,038.00	1,657,135.00	32,907.00	1,690,042.00	-2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	77,133.00	53,982.00	131,115.00	82,784.00	81,434.00	164,218.00	25.2%
Classified Support Salaries		2200	349,644.00	0.00	349,644.00	238,685.00	0.00	238,685.00	-31.7%
Classified Supervisors' and Administrators' Salaries		2300	1,845.00	0.00	1,845.00	2,160.00	0.00	2,160.00	17.1%
Clerical, Technical and Office Salaries		2400	240,850.00	1,260.00	242,110.00	231,227.00	500.00	231,727.00	-4.3%
Other Classified Salaries		2900	22,060.00	0.00	22,060.00	22,884.00	0.00	22,884.00	3.7%
TOTAL, CLASSIFIED SALARIES			691,532.00	55,242.00	746,774.00	577,740.00	81,934.00	659,674.00	-11.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	127,051.00	7,082.00	134,133.00	131,578.00	2,592.00	134,170.00	0.0%
PERS		3201-3202	77,592.00	4,284.00	81,876.00	75,727.00	7,963.00	83,690.00	2.2%
OASDI/Medicare/Alternative		3301-3302	79,061.00	5,936.00	84,997.00	69,815.00	6,840.00	76,655.00	-9.8%
Health and Welfare Benefits		3401-3402	540,501.00	21,943.00	562,444.00	546,268.00	8,554.00	554,822.00	-1.4%
Unemployment Insurance		3501-3502	27,886.00	1,688.00	29,574.00	1,177.00	57.00	1,234.00	-95.8%
Workers' Compensation		3601-3602	124,170.00	8,059.00	132,229.00	129,369.00	6,500.00	135,869.00	2.8%
OPEB, Allocated		3701-3702	121,060.00	0.00	121,060.00	121,500.00	0.00	121,500.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,276.00	389.00	9,665.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	418.00	0.00	418.00	419.00	0.00	419.00	0.2%
TOTAL, EMPLOYEE BENEFITS			1,107,015.00	49,381.00	1,156,396.00	1,075,853.00	32,506.00	1,108,359.00	-4.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	43,000.00	7,970.00	50,970.00	0.00	13,579.00	13,579.00	-73.4%
Books and Other Reference Materials		4200	0.00	10,000.00	10,000.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	104,891.00	16,662.00	121,553.00	91,861.00	11,033.00	102,894.00	-15.4%
Noncapitalized Equipment		4400	51,014.00	3,000.00	54,014.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			198,905.00	37,632.00	236,537.00	91,861.00	24,612.00	116,473.00	-50.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	571,243.00	571,243.00	0.00	601,532.00	601,532.00	5.3%
Travel and Conferences		5200	20,943.00	37,348.00	58,291.00	16,243.00	26,320.00	42,563.00	-27.0%
Dues and Memberships		5300	6,707.00	0.00	6,707.00	5,447.00	0.00	5,447.00	-18.8%
Insurance		5400 - 5450	48,000.00	0.00	48,000.00	52,000.00	0.00	52,000.00	8.3%
Operations and Housekeeping Services		5500	249,572.00	650.00	250,222.00	233,483.00	650.00	234,133.00	-6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,100.00	750.00	34,850.00	27,900.00	750.00	28,650.00	-17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	395,473.00	70,635.00	466,108.00	383,126.00	65,978.00	449,104.00	-3.6%
Communications		5900	29,691.00	0.00	29,691.00	25,266.00	0.00	25,266.00	-14.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			784,486.00	680,626.00	1,465,112.00	743,465.00	695,230.00	1,438,695.00	-1.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,269.00	0.00	31,269.00	100,000.00	0.00	100,000.00	219.8%
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	16,733.00	0.00	16,733.00	21,000.00	0.00	21,000.00	25.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			48,002.00	0.00	48,002.00	121,000.00	0.00	121,000.00	152.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,023.00)	11,023.00	0.00	(9,739.00)	9,739.00	0.00	0.0%
TOTAL EXPENDITURES			4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%

Description	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN							
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	6,000.00	0.00	6,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	382,661.00	0.00	382,661.00	376,834.00	0.00	376,834.00	-1.5%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	79,251.00	0.00	79,251.00	76,474.00	0.00	76,474.00	-3.5%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT							
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	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			(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(708,809.00)	240,897.00	(467,912.00)	(242,364.00)	249,056.00	6,692.00	-101.4%

Description	2012-13 Estimated Actuals		2013-14 Budget		% Diff Column C & F				
	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)		Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,003,384.00	0.00	3,003,384.00	2,983,765.00	0.00	2,983,765.00	-1.1%
2) Federal Revenue		8100-8299	499,608.00	130,576.00	630,184.00	0.00	94,371.00	94,371.00	-85.0%
3) Other State Revenue		8300-8599	551,309.00	521,656.00	1,072,965.00	551,248.00	528,340.00	1,079,588.00	0.6%
4) Other Local Revenue		8600-8799	185,925.00	48,650.00	234,575.00	215,518.00	28,500.00	244,018.00	4.0%
5) TOTAL REVENUES			4,240,226.00	700,882.00	4,941,108.00	3,750,531.00	651,211.00	4,401,742.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,141,460.00	257,310.00	2,398,770.00	2,228,559.00	198,969.00	2,427,528.00	1.2%
2) Instruction - Related Services	2000-2999		531,917.00	28,657.00	560,574.00	464,808.00	15,408.00	480,216.00	-14.3%
3) Pupil Services	3000-3999		30,755.00	623,743.00	654,498.00	31,434.00	652,162.00	683,596.00	4.4%
4) Ancillary Services	4000-4999		75,250.00	0.00	75,250.00	58,444.00	0.00	58,444.00	-22.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		827,573.00	11,023.00	838,596.00	746,607.00	9,739.00	756,346.00	-9.8%
8) Plant Services	8000-8999		853,171.00	2,000.00	855,171.00	727,463.00	650.00	728,113.00	-14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	16,774.00	16,774.00	0.00	27,125.00	27,125.00	61.7%
10) TOTAL EXPENDITURES			4,460,126.00	939,507.00	5,399,633.00	4,257,315.00	904,053.00	5,161,368.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(219,900.00)	(238,625.00)	(458,525.00)	(506,784.00)	(252,842.00)	(759,626.00)	65.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	467,912.00	0.00	467,912.00	453,308.00	0.00	453,308.00	-3.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	460,000.00	0.00	460,000.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(240,897.00)	240,897.00	0.00	(249,056.00)	249,056.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(708,809.00)	240,897.00	(467,912.00)	(242,364.00)	249,056.00	6,692.00	-101.4%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00		-25.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
c) As of July 1 - Audited (F1a + F1b)			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00		-25.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,820.00	47,809.00	3,574,629.00	2,598,111.00	50,081.00	2,648,192.00		-25.9%
2) Ending Balance, June 30 (E + F1e)			2,598,111.00	50,081.00	2,648,192.00	1,848,963.00	46,295.00	1,895,258.00		-28.4%
F. FUND BALANCE, RESERVES										
Components of Ending Fund Balance										
a) Nonspendable		9711	3,400.00	0.00	3,400.00	2,900.00	0.00	2,900.00		-14.7%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
All Others		9740	0.00	50,081.00	50,081.00	0.00	46,295.00	46,295.00		-7.6%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00		0.0%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Commitments (by Resource/Object)										
d) Assigned		9780	702,759.00	0.00	702,759.00	241,382.00	0.00	241,382.00		-65.7%
Other Assignments (by Resource/Object)										
e) Unassigned/unappropriated		9789	586,754.00	0.00	586,754.00	539,963.00	0.00	539,963.00		-8.0%
Reserve for Economic Uncertainties										
Unassigned/Unappropriated Amount		9790	1,305,198.00	0.00	1,305,198.00	1,064,718.00	0.00	1,064,718.00		-18.4%

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

46 70177 0000000
 Form 01

Sierra-Plumas Joint Unified
 Sierra County

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	46,328.00	46,295.00
9010	Other Restricted Local	3,753.00	0.00
Total, Restricted Balance		50,081.00	46,295.00