

**Fiscal Year 2013-14
Recommended General Fund
45 Day Revisions**

Board Item #11.2

August 1, 2013

**Presented By
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Chief Business Officer
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- **On June 27, 2013, Governor Jerry Brown signed the main state budget bill and on July 1, 2013, he signed all of the trailer bills. These bills collectively enacted a historic shift in how California funds education.**
- **Therefore the District has 45 days or until August 11th (Effectively Friday August 9th) to make revisions to the current adopted budget.**
- **Today we are proposing a number of revisions to the Adopted Budget.**

- **The District's adopted budget was approved by the Board on June 20, 2013.**
- **The adopted budget revenue assumptions were based on calculations using the previous Revenue Act.**
- **Expenditure assumptions were based on the information believed to be accurate at that time.**
- **This presentation presents the adopted budget and recommended revisions to both revenue and expenditures.**

June 20, 2013 Adopted Budget

Adopted Revenue Limit Totals FY 2013-14 Budget		% of Type
Revenue		
Revenue Limit	\$ 223,357,740	58.6%
Federal Revenue	\$ 43,413,836	11.4%
Other State Revenue	\$ 112,872,978	29.6%
Other Local Revenue	\$ 1,476,660	0.4%
Total Revenue	\$ 381,121,214	

Adopted Total FY 2013-14 Budget Summary		
Revenue	\$ 381,121,214	+
Transfers In	\$ 1,617,168	+
Sub-Total Anticipated Available Funds	\$ 382,738,382	=
Less Expenditures	\$ 385,021,177	-
Net Increase (Decrease) In Fund Balance	\$ (2,282,795)	=

Adopted Expenditure Totals FY 2013-14 Budget		% of Type
Expenditures By Object		
Certificated Salaries	\$ 164,744,256	42.8%
Classified Salaries	\$ 48,498,232	12.6%
Employee Benefits	\$ 107,848,057	28.0%
Books & Supplies	\$ 14,496,788	3.8%
Services/Other Operating Expenses	\$ 48,701,731	12.6%
Capital Outlay	\$ 249,877	0.1%
Other Expenses	\$ 2,125,000	0.6%
Indirect Support	\$ (1,642,764)	-0.4%
Total Expenses	\$ 385,021,177	
Total Compensation 1+2+3	\$ 321,090,545	83.4%

Adopted Change In Ending Fund Balance		
Beginning Fund Balance July 1	\$ 11,807,817	+
Change In Fund Balance	\$ (2,282,795)	-
Projected Ending Fund Balance June 30	\$ 9,524,822	=

Adopted Components Of Ending Fund Balance		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,979,822	+
Total Non-Spendable	\$ 9,524,822	= +
Unappropriated Fund Balance	\$ -	+
Projected Ending Fund Balance June 30	\$ 9,524,822	=

- **We have been performing a review of the District's budget systems.**
- **We have identified major business process and system inconsistencies associated with many of our business support systems.**
- **Our review of budget, accounting, and human resource operations has revealed significant challenges that must be overcome before consistent usable data can be produced.**

- **Our work has revealed that inconsistencies exist within our reporting systems and that our current business processes do not support the timely reporting of information for decision makers.**
- **Current budget development and budget control system lacks adequate detail, flexibility, and reporting capability to ensure that our customers -- the schools, our departments, the Board of Education, and the public--have access to up-to-date, consistent, comparable data that can be used to make important decisions in support of District priorities and operations.**

- **It has been the practice within the District to make every effort to do wonderful things for kids.**
 - **Many times this has been done in spite of the difficult budget realities that existed.**
- **The systems and procedures do not exist to ensure that staff identifies additional revenue sources or reduces existing expenditures to support expenditure increases.**

- **Processes must be implemented to ensure that expenditures do not exceed revenues and that reasonable reserves are established.**
- **Going forward, until expenditures are curtailed to match revenues, the District will have to acknowledge that we must concentrate our resources on the core mission while reducing expenditures in supporting programs.**

What must be done to ensure that the District can live within its means?

- **The following slides provide an overview of the work that is in progress to ensure that our current situation, having to immediately reduce expenditures in some areas to cover unanticipated expenditures in others, does not happen again.**

- **Require timelier posting of all transactions, personnel actions, and accounting/budget entries (Complete by October 31, 2013).**
- **Require a month-end reconciliation of all accounts (Start by October 31, 2013).**
 - **Produce month-end reports.**
 - **Provide user friendly, understandable operational reports to all users of the business systems.**
 - **Post month-end reports to District website.**
- **Code all transactions immediately to the correct Standardized Account Code Structure (SACS) District modified expenditure account and make correcting entries for all transactions coded to the old accounts (Complete by October 31, 2013).**
 - **Align the budget to reflect District organizational structure.**
 - **Align budget authority and accountability to reflect District organizational structure.**

- **Post transactions currently only posted after year-end close in a timely manner ensuring accurate and up-to-date expenditure information (Post in appropriate manner not later than October 31, 2013).**
- **Automate workflow process for personnel transactions, position control, and expenditure requisitions to significantly reduce the delay in updating District data (Complete by April 2014).**
- **Rework District chart of accounts to more appropriately reflect District operations, chain of command, and operational imperatives (Complete by January 2014).**
 - **Improve existing reporting and train budget managers to review:**
 - **All of their budgets easily and quickly.**
 - **Staffing information.**
 - **Outstanding requisitions and purchase orders.**

- **Improve existing budget system or purchase (utilizing Bond Funds) new budget system that provides immediate, detailed, and accurate information related to the use of every budget line item (Complete by January 2014).**
 - **Provide reports to budget managers with adequate detail associated with each line item.**
 - **Provide multi-year -- two prior years, current year, and two future years (when appropriate) -- reports to all budget managers during the budget development process.**
- **Require that a budget source is properly identified and encumbered before initiating any new program or expenditure (Immediately).**
- **Conduct a complete review of all budgets to identify shortfalls and overages within the current budget year (Immediately).**
 - **Zero base budgets and establish new baseline to emphasize District priorities.**
 - **Have budget manager's approve their budget.**
 - **Have budget manager's approve their staffing.**

- **Develop a comprehensive budget calendar and requirements list to ensure that all operational costs are considered in time to ensure proper prioritization during the budget planning process (Immediately – complete by October 31, 2013).**
 - **Utilize calendar to schedule meetings to obtain input for budget priorities.**
 - **Schedule meetings with ALL stakeholders.**
 - **Schedule Board work sessions.**
- **Provide professional development for staff to increase their level of proficiency.**
- **Upgrade training materials and post to website so public has access to “How To Read & Use” Sacramento City Unified financial and budget information.**
- **Develop “in District” reporting capabilities.**

- **In response to a question from the Board at the June 20th Board Meeting it is our recommendation that the District change the budget revision process to require Board approval to:**
 - **Increase overall expenditures within a fund.**
 - **Increase overall anticipated revenue within a fund.**
 - **Significantly alter a program or budget within a fund.**
 - **Establish a new program without an identified ongoing revenue source.**
 - **Accept a grant or donation that requires matching funds that have not been identified or funded from an existing budget or supplemental funding source.**
- **Maintain Board ratification of routine budget transactions.**
- **Develop multi-year reports and forecasts.**
- **Formalize and document the District forecasting system for enrollment/attendance.**
- **Continue to evaluate methods for system improvement.**

Detail Of Proposed Revisions To Expenditures						
Proposed Revised Expenditure Increase	Total	Certificated Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Services/ Other Operating Expenses
10 Full Time Substitutes	\$ 750,000	\$ 547,500		\$ 202,500		
Teacher Moving Stipend For Closed Schools	\$ 45,000	\$ 45,000				
Library Technician For Receiving School	\$ 20,000		\$ 20,000			
Additional Funding For After School Programs	\$ 150,000	\$ 70,000	\$ 35,000	\$ 24,150	\$ 5,850	\$ 15,000
Penalty For Kindergarten Audit Exceptions	\$ 54,000					\$ 54,000
Late Identification Of Additional Special Education Needs	\$ 1,100,000	\$ 794,309	\$ 100,000	\$ 205,691		
Special Education Not Funded Within Adopted Budget	\$ 500,000					\$ 500,000
Librarian Settlement	\$ 1,400,000	\$ 1,138,211		\$ 261,789		
Expansion of Early Kindergarten Pacific, Elder Creek, AM Winn	\$ 125,000	\$ 101,626		\$ 23,374		

Proposed Revisions Continued

Detail Of Proposed Revisions To Expenditures						
Proposed Revised Expenditure Increase	Total	Certificated Salaries	Classified Salaries	Employee Benefits	Books & Supplies	Services/ Other Operating Expenses
Priority Schools Evaluation	\$ 70,000					\$ 70,000
Priority Schools Evaluation Grant Offset	\$ (30,000)					\$ (30,000)
Grant Offset To Linked Learning Expenses	\$ (300,000)					\$ (300,000)
Eliminate Increase To Athletic Transportation Funding	\$ (120,000)					\$ (120,000)
Reduce Increase To BTSA/PAR	\$ (100,000)	\$ (81,301)		\$ (18,699)		
Eliminate Increase To Connect Center	\$ (50,000)	\$ (26,000)	\$ (13,000)	\$ (8,970)	\$ (2,030)	
Eliminate Funding For Additional SRO's	\$ (155,000)					\$ (155,000)
Reduce Increase For Summer Fitness Programs	\$ (12,500)				\$ (12,500)	
Reduce Funding For Enrollment Center	\$ (150,000)	\$ (70,000)	\$ (35,000)	\$ (24,150)	\$ (5,850)	\$ (15,000)
Eliminate Utility Reserve	\$ (150,000)				\$ (150,000)	
Reduce Non-School Supplies	\$ (250,000)				\$ (250,000)	
Eliminate Funding For Teachscape	\$ (45,000)				\$ (45,000)	
Totals	\$ 2,851,500	\$2,519,345	\$ 107,000	\$ 665,685	\$(459,530)	\$ 19,000

Recommended Revised Budget

Proposed Revenue Revision Due To Changes In School Funding From Revenue Limit Projection FY 2013-14 Budget		
Revenue		
Revenue Limit	\$ 2,701,967	+
Federal Revenue	\$ (720,000)	-

Proposed Revised Revenue Totals FY 2013-14 Budget		% of Type
Revenue		
Revenue Limit	\$ 226,059,707	59.3%
Federal Revenue	\$ 42,693,836	11.2%
Other State Revenue	\$ 112,872,978	29.6%
Other Local Revenue	\$ 1,476,660	0.4%
Total Revenue	\$ 383,103,181	

Proposed Revisions To Expenditures FY 2013-14 Budget		% of Type
Expenditures By Object		
Certificated Salaries	\$ 2,519,345	88.4%
Classified Salaries	\$ 107,000	3.8%
Employee Benefits	\$ 665,685	23.3%
Books & Supplies	\$ (459,530)	-16.1%
Services/Other Operating Expenses	\$ 19,000	0.7%
Total Expenses	\$ 2,851,500	

Proposed Revised Expenditure Totals FY 2013-14 Budget		% of Type
Expenditures By Object		
Certificated Salaries	\$ 167,263,601	43.1%
Classified Salaries	\$ 48,605,232	12.5%
Employee Benefits	\$ 108,513,742	28.0%
Books & Supplies	\$ 14,037,258	3.6%
Services/Other Operating Expenses	\$ 48,720,731	12.6%
Capital Outlay	\$ 249,877	0.1%
Other Expenses	\$ 2,125,000	0.5%
Indirect Support	\$ (1,642,764)	-0.4%
Total Expenses	\$ 387,872,677	
Total Compensation 1+2+3	\$ 324,382,575	83.6%

Proposed Revised Total FY 2013-14 Budget Summary		
Revenue	\$ 383,103,181	+
Transfers In	\$ 1,617,168	+
Sub-Total Anticipated Available Funds	\$ 384,720,349	=
Less Expenditures	\$ 387,872,677	-
Net Increase (Decrease) In Fund Balance	\$ (3,152,328)	=

Proposed Revised Change In Ending Fund		
Beginning Fund Balance July 1	\$ 11,807,617	+
Change In Fund Balance	\$ (3,152,328)	-
Projected Ending Fund Balance June 30	\$ 8,655,289	=

Proposed Revised Components Of Ending Fund Balance Ending Fund Balance		
Revolving Cash	\$ 225,000	+
Stores Inventory	\$ 320,000	+
Reserve For Economic Uncertainty	\$ 8,007,454	+
Total Non-Spendable	\$ 8,552,454	= +
Unappropriated Fund Balance	\$ 102,835	+
Projected Ending Fund Balance June 30	\$ 8,655,289	=

- **The proposed revisions present a balanced budget that does not utilize any of our State required Reserve for Economic Uncertainty. It should be noted that our remaining Unencumbered Fund Balance is only \$102,835.**

Multi-Year Projections

Multi-Year Forecast - No Use of Reserve 3% Annual Increase					
Enrollment Average Daily Attendance	FY 2013-14	FY 2014-15		FY 2015-16	
	42,149	41,749		41,620	
	40,449	39,539		39,539	
Revenue Description	Amount	Amount	% Change	Amount	% Change
All Revenue Objects Adopted Budget and Transfers In	\$ 384,720,349	\$ 389,463,959	1.2%	\$ 401,147,878	3.0%
Anticipated Beginning Fund Balance	\$ 11,807,617	\$ 8,655,289	-26.7%	\$ 8,619,282	-0.4%
Total Anticipated Revenue & Beginning Fund Balance	\$ 396,527,966	\$ 398,119,248	0.4%	\$ 409,767,160	2.9%
Expenditure Description	Amount	Amount		Amount	
Certificated Salaries	\$ 167,263,601	\$ 167,936,237	0.4%	\$ 169,615,599	1.0%
Classified Salaries	\$ 48,605,232	\$ 49,494,074	1.8%	\$ 49,890,026	0.8%
Employee Benefits	\$ 108,513,742	\$ 115,157,483	6.1%	\$ 122,465,598	6.3%
Books & Supplies	\$ 14,037,258	\$ 14,496,788	3.3%	\$ 14,496,788	0.0%
Services & Other Operating Expenses	\$ 48,720,731	\$ 47,083,271	-3.4%	\$ 48,083,271	2.1%
Capital Outlay	\$ 249,877	\$ 249,877	0.0%	\$ 249,877	0.0%
Other Outgo/Indirect Costs	\$ 482,236	\$ 482,236	0.0%	\$ 482,236	0.0%
	Expenditure Reduction From Previous Year			\$ (5,400,000)	
Expenditure Reduction/Additional Revenue Increase Above 3% To Balance		\$ (5,400,000)		\$ -	
Amount Available To Build Reserves & Address Expenditure Requirements		\$ -		\$ 1,000,000	
Total Adopted Budget Expenditures	\$ 387,872,677	\$ 389,499,966	0.4%	\$ 400,883,396	2.9%
Anticipated Ending Fund Balance	\$ 8,655,289	\$ 8,619,282	-0.4%	\$ 8,883,764	3.1%
Required Reserves	Amount	Amount		Amount	
Reserve For Economic Uncertainties	\$ 8,007,454	\$ 8,039,999	0.4%	\$ 8,267,668	2.8%
Revolving Cash	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
Stores Inventory	\$ 320,000	\$ 320,000	0.0%	\$ 320,000	0.0%
Total Required Reserves	\$ 8,552,454	\$ 8,584,999	0.38%	\$ 8,812,668	2.65%
Anticipated Unreserved Ending Fund Balance	\$ 102,835	\$ 34,283	-66.7%	\$ 71,096	107.4%
Salaries include step and column increase for FY 2014-15 and FY 2015-16					
Health Benefits are projected to increases by 10% for FY 2014-15 and FY 2015-16.					
Utilities increase by 10% for FY 2014-15.					

Multi-Year Projections Continued

Multi-Year Forecast - No Use of Reserve 4% Annual Increase					
Enrollment Average Daily Attendance	FY 2013-14	FY 2014-15		FY 2015-16	
	42,149	41,749		41,620	
	40,449	39,539		39,539	
Revenue Description	Amount	Amount	% Change	Amount	% Change
All Revenue Objects Adopted Budget and Transfers In	\$ 384,720,349	\$ 393,245,163	2.2%	\$ 408,974,969	4.0%
Anticipated Beginning Fund Balance	\$ 11,807,617	\$ 8,655,289	-26.7%	\$ 9,000,485	4.0%
Total Anticipated Revenue & Beginning Fund Balance	\$ 396,527,966	\$ 401,900,452	1.4%	\$ 417,975,455	4.0%
Expenditure Description	Amount	Amount		Amount	
Certificated Salaries	\$ 167,263,601	\$ 167,936,237	0.4%	\$ 169,615,599	1.0%
Classified Salaries	\$ 48,605,232	\$ 49,494,074	1.8%	\$ 49,890,026	0.8%
Employee Benefits	\$ 108,513,742	\$ 115,157,483	6.1%	\$ 122,465,598	6.3%
Books & Supplies	\$ 14,037,258	\$ 14,496,788	3.3%	\$ 14,496,788	0.0%
Services & Other Operating Expenses	\$ 48,720,731	\$ 47,083,271	-3.4%	\$ 48,083,271	2.1%
Capital Outlay	\$ 249,877	\$ 249,877	0.0%	\$ 249,877	0.0%
Other Outgo/Indirect Costs	\$ 482,236	\$ 482,236	0.0%	\$ 482,236	0.0%
		Expenditure Reduction From Previous Year		\$ (2,000,000)	
Expenditure Reduction/Additional Revenue Increase Above 4% To Balance		\$ (2,000,000)		\$ -	
Amount Available To Build Reserves & Address Expenditure Requirements		\$ -		\$ 5,500,000	
Total Adopted Budget Expenditures	\$ 387,872,677	\$ 392,899,966	1.3%	\$ 408,783,396	4.0%
Anticipated Ending Fund Balance	\$ 8,655,289	\$ 9,000,485	4.0%	\$ 9,192,059	2.1%
Required Reserves	Amount	Amount		Amount	
Reserve For Economic Uncertainties	\$ 8,007,454	\$ 8,107,999	1.3%	\$ 8,425,668	3.9%
Revolving Cash	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
Stores Inventory	\$ 320,000	\$ 320,000	0.0%	\$ 320,000	0.0%
Total Required Reserves	\$ 8,552,454	\$ 8,652,999	1.18%	\$ 8,970,668	3.67%
Anticipated Unreserved Ending Fund Balance	\$ 102,835	\$ 347,486	237.9%	\$ 221,391	-36.3%
Salaries include step and column increase for FY 2014-15 and FY 2015-16					
Health Benefits are projected to increases by 10% for FY 2014-15 and FY 2015-16.					
Utilities increase by 10% for FY 2014-15.					

Multi-Year Projections Continued

Multi-Year Forecast - No Use of Reserve 6% Annual Increase					
	FY 2013-14	FY 2014-15		FY 2015-16	
Enrollment	42,149	41,749		41,620	
Average Daily Attendance	40,449	39,539		39,539	
Revenue Description	Amount	Amount	% Change	Amount	% Change
All Revenue Objects Adopted Budget and Transfers In	\$ 384,720,349	\$ 400,807,570	4.2%	\$ 424,856,024	6.0%
Anticipated Beginning Fund Balance	\$ 11,807,617	\$ 8,655,289	-26.7%	\$ 8,862,892	2.4%
Total Anticipated Revenue & Beginning Fund Balance	\$ 396,527,966	\$ 409,462,859	3.3%	\$ 433,718,917	5.9%
Expenditure Description	Amount	Amount		Amount	
Certificated Salaries	\$ 167,263,601	\$ 167,936,237	0.4%	\$ 169,615,599	1.0%
Classified Salaries	\$ 48,605,232	\$ 49,494,074	1.8%	\$ 49,890,026	0.8%
Employee Benefits	\$ 108,513,742	\$ 115,157,483	6.1%	\$ 122,465,598	6.3%
Books & Supplies	\$ 14,037,258	\$ 14,496,788	3.3%	\$ 14,496,788	0.0%
Services & Other Operating Expenses	\$ 48,720,731	\$ 47,083,271	-3.4%	\$ 48,083,271	2.1%
Capital Outlay	\$ 249,877	\$ 249,877	0.0%	\$ 249,877	0.0%
Other Outgo/Indirect Costs	\$ 482,236	\$ 482,236	0.0%	\$ 482,236	0.0%
	Expenditure Additions From Previous Year			\$ 5,700,000	
Amount Available To Build Reserves & Address Expenditure Requirements	\$ 5,700,000			\$ 13,400,000	
Total Adopted Budget Expenditures	\$ 387,872,677	\$ 400,599,966	3.3%	\$ 424,383,396	5.9%
Anticipated Ending Fund Balance	\$ 8,655,289	\$ 8,862,892	2.4%	\$ 9,335,520	5.3%
Required Reserves	Amount	Amount		Amount	
Reserve For Economic Uncertainties	\$ 8,007,454	\$ 8,261,999	3.2%	\$ 8,737,668	5.8%
Revolving Cash	\$ 225,000	\$ 225,000	0.0%	\$ 225,000	0.0%
Stores Inventory	\$ 320,000	\$ 320,000	0.0%	\$ 320,000	0.0%
Total Required Reserves	\$ 8,552,454	\$ 8,806,999	2.98%	\$ 9,282,668	5.40%
Anticipated Unreserved Ending Fund Balance	\$ 102,835	\$ 55,893	-45.6%	\$ 52,852	-5.4%
Salaries include step and column increase for FY 2014-15 and FY 2015-16					
Health Benefits are projected to increases by 10% for FY 2014-15 and FY 2015-16.					
Utilities increase by 10% for FY 2014-15.					

- **Our three scenarios highlight the fiscal challenges that the District continues to face.**
- **School Services of California is recommending that districts establish a separate reserve to deal with the uncertainty associated with LCFF.**
 - **Based on their recommendations we have calculated that we would need to establish a reserve of approximately \$9 million.**
- **School Services also recommends that districts use only an anticipated funding increase of 1.95% for FY 2014-15, and a 2.46% increase for FY 2015-16. Many of the political LCFF presentations are assuming a 6% annual increase in funding.**

- In our discussions with the Sacramento County Office of Education (SCOE) they have agreed to allow our District to use an anticipated LCFF funding increase of 3% in our multi-year projections for planning purposes.
- When you compare the FY 2014-15 budget challenges between the three presented scenarios you have the following results:
 - 3% funding increase translates into a \$5.4 million shortfall
 - 4% funding increase translates into a \$2.0 million shortfall
 - 6% funding increase translates into \$5.7 million available to address District needs.

- ✓ **Because only a 6% anticipated funding increase would completely solve our anticipated budget shortfall for FY 2014-15 we are recommending that we immediately take the following steps to begin reducing expenditures:**
 - **Begin a “zero based” review of all FY 2013-14 budgets to determine what reductions can be made in the current and subsequent fiscal years.**
 - **Begin a review of all non-core General Fund programs to determine where reductions or eliminations can be made.**
 - **As part of the FY 2014-15 budget development process, involve all stakeholder groups in the discussions related to budget reductions.**

- ✓ **Recommend the establishment of the following FY 2014-15 budget reduction goals by the Board:**
- Identify and report to the Board **\$1 million** in ongoing reductions by the October 17, 2013, Board meeting. Obtain Board approval at subsequent meeting.
 - Identify and report to the Board an additional **\$2 million** in ongoing reductions by the December 19, 2013, Board meeting. Obtain Board approval at subsequent meeting. **(Total to date \$3 million)**
 - Identify and report to the Board an additional **\$1 million** in ongoing reductions by the January 23, 2014, Board meeting. Obtain Board approval at subsequent meeting. **(Total to date \$5 million)**
 - Identify and report to the Board current estimates of projected revenue for FY 2014-15 and remainder of budget reductions required to maintain state mandated reserves, establish additional reserves recommended by Board fund balance and reserve policy, and designate funds necessary to balance the budget by the February 20, 2014, Board meeting.

- **We are continuing to evaluate the level of funding for Special Education expenditures within this proposed revised budget to ensure that we will be able to meet all of our obligations in this area. This will require a careful review throughout the year.**
- **Infrastructure, both facilities and information systems, continues to be underfunded within this budget and there is little reserve available to fund a major infrastructure failure.**
- **FY 2012-13 has not closed but estimates for the FY 2012-13 ending fund balance indicate that we are very close to our projections. Should expenditures that must be charged to FY 2012-13 accrue faster than projected and/or we fail to receive all forecasted revenue our ending fund balance may not meet our projection. Should this happen we would be forced to reduce FY 2014-15 expenditures immediately to offset this funding source shortfall.**
- **PERS contribution is anticipated to increase by 1.858%, approximately \$805,000.**

- ❖ **There continues to be significant areas that can't be addressed under these fiscal conditions. These areas must always be remembered as we attempt to reduce expenditures now to ensure the future fiscal health of the District:**
 - **Funds to address adequate funding of our employee benefits.**
 - **Funds to address salary increases for our employees.**
 - **Funds to address retiree health care costs.**
 - **Funds to address unfunded accrued leave.**
 - **Funds to address increasing our fund balance.**
 - **Funds to address unanticipated budget and operational emergencies.**

Summary of Recommended Revenue Revisions

Adopted Revenue		Proposed Revisions	Total Revised Budget
Revenue			
Revenue Limit	\$ 223,357,740	\$ 2,701,967	\$ 226,059,707
Federal Revenue	\$ 43,413,836	\$ (720,000)	\$ 42,693,836
Other State Revenue	\$ 112,872,978	\$ -	\$ 112,872,978
Other Local Revenue	\$ 1,476,660	\$ -	\$ 1,476,660
Total Revenue	\$ 381,121,214	\$ 1,981,967	\$ 383,103,181

Summary of Recommended Expenditure Revisions

Adopted Expenditures		Proposed Revisions	Total Revised Budget
Expenditures By Object			
Certificated Salaries	\$ 164,744,256	\$ 2,519,345	\$ 167,263,601
Classified Salaries	\$ 48,498,232	\$ 107,000	\$ 48,605,232
Employee Benefits	\$ 107,848,057	\$ 665,685	\$ 108,513,742
Books & Supplies	\$ 14,496,788	\$ (459,530)	\$ 14,037,258
Services/Other Operating Expenses	\$ 48,701,731	\$ 19,000	\$ 48,720,731
Capital Outlay	\$ 249,877	\$ -	\$ 249,877
Other Expenses	\$ 2,125,000	\$ -	\$ 2,125,000
Indirect Support	\$ (1,642,764)	\$ -	\$ (1,642,764)
Total Expenses	\$ 385,021,177	\$ 2,851,500	\$ 387,872,677

- ❖ **We have scheduled a Community Budget Forum to allow for an interactive discussion regarding the budget at:**

Day/Date: Wednesday August 7, 2013

Time: 6 PM

Location: Serna Education and Community Services Center

Room: Community Rooms

- ❖ **We request that the Board approve the budget revisions as presented or amended.**

- ❖ **We are prepared to answer any additional questions you may have related to this presentation or the requested revisions.**

- ❖ **We have received requests that information be presented from Escape, our business software system. The pages that follow are one such report that we are now able to generate.**
 - **This reports provides a multi-year view of our expenditure budget.**

❖ **The Escape report that follows:**

- Is presented without modification.**
- IT IS EXTREMELY IMPORTANT** that the reader realize that the actual data presented for the FY 2012-13 is not complete!
 - **Data is only current as of the moment the report was generated.**
 - **In accordance with Governmental Accounting Standards Board Rule 33 (GASB 33) we are required to continue to process and record transactions for 60 days beyond the end of the fiscal year.**
 - **Presently we are still processing in excess of \$1 million in outstanding encumbrances and expenditures.**
- The reader should take into account all of the recommendations contained within this presentation concerning our need to update our business process systems to ensure data consistency and accuracy.**

- ❖ The Escape report provided consolidates all objects at the major object level. Below are the major object descriptions.

Major Object	Description
1000	Certificated Salaries
2000	Classified Salaries
3000	Employee Benefits
4000	Books and Supplies
5000	Services
6000	Equipment
7000	Other Outgo/Indirect Cost

Fiscal06a

Comparative Object Summary

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
Fund 01 - General Fund, Function 1000 - Instruction							
Expense							
1000	124,622,828.10	120,123,355.62	111,351,406.15	114,107,756.00	114,438,010.00	3,086,603.85	775,612.53
2000	2,236,345.43	2,348,964.69	2,163,773.13	2,155,145.00	2,214,682.45	50,909.32	5,073.33
3000	52,498,499.26	56,912,385.32	51,408,171.84	53,424,967.18	53,547,927.73	2,139,755.89	365,171.10
4000	10,990,420.25	7,894,390.89	6,139,633.24	8,778,357.01	8,484,050.59	2,344,417.35	380,868.62
5000	8,464,374.98	11,984,292.67	13,815,251.92	12,916,600.00	12,502,193.00	1,313,058.92-	21,166.07
6000	22,902.85	56,892.75	73,566.12	55,709.00	55,709.00	17,857.12-	
Total for Function 1000 and Expense accounts	198,835,370.87	199,320,281.94	184,951,802.40	191,438,534.19	191,242,572.77	6,290,770.37	1,547,891.65
Calc Ending Balance	198,835,370.87-	199,320,281.94-	184,951,802.40-	191,438,534.19-	191,242,572.77-	6,290,770.37-	1,547,891.65-
Fund 01 - General Fund, Function 1110 - Spec Ed: Separate Classes							
Expense							
1000	10,567,970.05	10,463,216.13	10,472,643.52	10,933,645.33	10,933,645.33	461,001.81	44,316.65
2000	4,178,909.68	4,204,497.14	4,237,694.58	4,348,059.85	4,348,059.85	110,365.27	2,086.94
3000	8,902,554.93	9,907,826.87	10,075,236.97	11,115,218.18	11,115,218.18	1,039,981.21	19,849.86
4000	73,403.42	52,477.86	56,210.67	68,150.00	68,150.00	11,939.33	146.70
5000	1,597,195.48	1,434,042.19	1,333,816.04	847,400.00	876,150.00	457,666.04-	485.00
Total for Function 1110 and Expense accounts	25,320,033.56	26,062,060.19	26,175,601.78	27,312,473.36	27,341,223.36	1,165,621.58	66,885.15
Calc Ending Balance	25,320,033.56-	26,062,060.19-	26,175,601.78-	27,312,473.36-	27,341,223.36-	1,165,621.58-	66,885.15-
Fund 01 - General Fund, Function 1120 - Spec Ed: Resource Specialist I							
Expense							
1000	5,467,974.30	5,691,317.29	5,960,931.56	5,830,189.00	5,830,189.00	130,742.56-	42,716.37
2000	824,882.33	768,062.87	756,510.87	864,105.00	864,105.00	107,594.13	
3000	3,266,799.69	3,620,776.02	3,584,007.46	4,274,043.24	4,274,043.24	690,035.78	19,887.58
4000	12,543.25	14,326.98	16,168.49	32,330.00	32,330.00	16,161.51	
5000	8,246.76	8,914.90	10,067.92		4,500.00	5,567.92-	1,000.00
Total for Function 1120 and Expense accounts	9,580,446.33	10,103,398.06	10,327,686.30	11,000,667.24	11,005,167.24	677,480.94	63,603.95
Calc Ending Balance	9,580,446.33-	10,103,398.06-	10,327,686.30-	11,000,667.24-	11,005,167.24-	677,480.94-	63,603.95-
Fund 01 - General Fund, Function 1130 - Spec Ed: Suppl Aids and Svc in							
Selection Grouped by Object, Filtered by User Permissions, (Org = 97, Online Status = N, Restricted? = Y, Fund = 01, Object = 1-7, Obj Lvl = 1, Obj Digits = 0, Visual = N, Page Break Lvl = 1)						ESCAPE	ONLINE

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 1130 - Spec Ed: Suppl Aids and Svc in

Expense							
1000	425,373.37	445,226.07	424,140.62	554,711.00	554,711.00	130,570.38	
2000	803,088.73	791,269.99	782,778.90	922,479.00	922,479.00	139,700.10	26.54
3000	1,157,397.44	1,154,065.03	1,210,530.44	1,532,600.72	1,532,600.72	322,070.28	6.11
4000	1,579.18	1,644.11	872.03	2,160.00	2,160.00	1,287.97	
5000	6,259.83	5,962.66	8,703.13			8,703.13-	
Total for Function 1130 and Expense accounts	2,393,698.55	2,398,167.86	2,427,025.12	3,011,950.72	3,011,950.72	584,925.60	32.65
Calc Ending Balance	2,393,698.55-	2,398,167.86-	2,427,025.12-	3,011,950.72-	3,011,950.72-	584,925.60-	32.65-

Fund 01 - General Fund, Function 1131 - Special Day Class Full Includi

Expense							
1000		900.00					
3000		118.74					
4000	2,811.55	2,092.26	880.66	3,600.00	3,600.00	2,719.34	
5000		20,682.09	18,127.69	75,000.00	73,600.00	55,472.31	
Total for Function 1131 and Expense accounts	2,811.55	23,793.09	19,008.35	78,600.00	77,200.00	58,191.65	.00
Calc Ending Balance	2,811.55-	23,793.09-	19,008.35-	78,600.00-	77,200.00-	58,191.65-	0.00

Fund 01 - General Fund, Function 1180 - Spec Ed: NPA/S

Expense							
5000	15,781,376.68	17,352,285.34	17,748,277.70	12,651,652.00	12,651,652.00	5,096,625.70-	
Total for Function 1180 and Expense accounts	15,781,376.68	17,352,285.34	17,748,277.70	12,651,652.00	12,651,652.00	5,096,625.70-	.00
Calc Ending Balance	15,781,376.68-	17,352,285.34-	17,748,277.70-	12,651,652.00-	12,651,652.00-	5,096,625.70	0.00

Fund 01 - General Fund, Function 1190 - Spec Ed: Specialized Instructi

Expense							
1000	240,469.89	138,808.05	41,735.29	57,603.00	57,603.00	15,867.71	
2000	821.88						
3000	49,351.51	40,492.70	26,180.29	37,259.93	37,259.93	11,079.64	
4000	64,591.14	41,301.12	34,384.40	112,690.00	112,690.00	78,305.60	
5000	278,215.73	227,561.14	189,929.76	202,700.00	177,700.00	12,229.76-	

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 1190 - Spec Ed: Specialized Instructi (continued)

Expense (continued)

6000	12,185.85						
Total for Function 1190 and Expense accounts	645,636.00	448,163.01	292,229.74	410,252.93	385,252.93	93,023.19	.00
Calc Ending Balance	645,636.00-	448,163.01-	292,229.74-	410,252.93-	385,252.93-	93,023.19-	0.00

Fund 01 - General Fund, Function 1191 - Spec Ed: Designated Inst Serv

Expense

1000	524,385.23	674,786.60	904,667.19	1,049,613.00	1,049,613.00	144,945.81	
2000	292,796.62	237,180.88	183,380.12	415,437.00	415,437.00	232,056.88	
3000	538,391.53	575,736.92	631,260.71	1,054,329.82	1,054,329.82	423,069.11	
4000	229.88		5,493.67	1,170.00	1,170.00	4,323.67-	
5000	15,538.67	13,417.19	17,600.62	2,880.00	5,380.00	12,220.62-	
Total for Function 1191 and Expense accounts	1,371,341.93	1,501,121.59	1,742,402.31	2,523,429.82	2,525,929.82	783,527.51	.00
Calc Ending Balance	1,371,341.93-	1,501,121.59-	1,742,402.31-	2,523,429.82-	2,525,929.82-	783,527.51-	0.00

Fund 01 - General Fund, Function 1194 - Spec Ed: Designated Inst Svcs

Expense

1000	67,780.80	69,497.83	69,869.66	70,118.00	70,118.00	248.34	
2000	275,561.31	325,090.24	389,044.14	268,369.40	268,369.40	120,674.74-	38,092.00
3000	266,634.83	274,881.23	297,927.22	308,905.43	308,905.43	10,978.21	832.20
4000	18,414.61	11,231.44	8,565.28	770.00	5,270.00	3,295.28-	
5000	90,654.79	76,576.52	83,084.38			83,084.38-	
Total for Function 1194 and Expense accounts	719,046.34	757,277.26	848,490.68	648,162.83	652,662.83	195,827.85-	38,924.20
Calc Ending Balance	719,046.34-	757,277.26-	848,490.68-	648,162.83-	652,662.83-	195,827.85	38,924.20-

Fund 01 - General Fund, Function 2100 - Instructional Supervision and

Expense

1000	7,031,712.69	6,412,630.74	6,332,908.60	6,016,458.00	6,011,158.00	321,750.60-	230,796.85
2000	2,984,635.81	3,426,024.03	4,061,905.26	3,950,642.00	4,164,212.00	102,306.74	302,498.77
3000	2,924,021.82	3,355,992.08	3,544,241.69	3,618,781.24	3,679,992.24	135,750.55	160,731.07
4000	343,706.88	342,689.39	290,264.88	866,087.00	858,435.00	568,170.12	576.96

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 2100 - Instructional Supervision and (continued)

Expense (continued)							
5000	4,250,001.79	2,257,503.15	1,633,166.41	1,086,458.00	1,085,099.00	548,067.41-	9,411.28
6000	6,380.31	60,934.28	14,754.11-			14,754.11	
Total for Function 2100 and Expense accounts	17,540,459.30	15,855,773.67	15,847,732.73	15,538,426.24	15,798,896.24	48,836.49-	704,014.93
Calc Ending Balance	17,540,459.30-	15,855,773.67-	15,847,732.73-	15,538,426.24-	15,798,896.24-	48,836.49	704,014.93-

Fund 01 - General Fund, Function 2140 - Instructional Staff Developmen

Expense							
1000	520,537.82	1,056,626.96	1,197,643.96	1,396,067.00	1,405,278.20	207,634.24	
2000	1,633.18	88.30	3,521.80			3,521.80-	
3000	56,471.49	267,308.99	446,885.80	538,493.00	538,493.00	91,607.20	
4000	46,615.91	8,998.57	8,259.87	33,900.00	33,900.00	25,640.13	
5000	1,139,630.65	1,908,997.47	390,462.35	36,786.00	45,341.00	345,121.35-	2,230.00
Total for Function 2140 and Expense accounts	1,764,889.05	3,242,020.29	2,046,773.78	2,005,246.00	2,023,012.20	23,761.58-	2,230.00
Calc Ending Balance	1,764,889.05-	3,242,020.29-	2,046,773.78-	2,005,246.00-	2,023,012.20-	23,761.58	2,230.00-

Fund 01 - General Fund, Function 2420 - Instructional Library, Media a

Expense							
1000	1,139,897.72	1,060,871.94	77,205.13	604,241.00	604,241.00	527,035.87	
2000	881,215.60	761,481.86	701,258.75	558,693.00	567,695.80	133,562.95-	26,463.83
3000	1,005,381.28	901,751.82	497,388.84	725,917.00	717,995.60	220,606.76	19,025.13
4000	244,915.03	101,541.84	80,167.71	174,660.00	177,410.00	97,242.29	356.79-
5000	42,936.86	17,901.85	5,757.28		3,000.00	2,757.28-	
Total for Function 2420 and Expense accounts	3,314,346.49	2,843,549.31	1,361,777.71	2,063,511.00	2,070,342.40	708,564.69	45,132.17
Calc Ending Balance	3,314,346.49-	2,843,549.31-	1,361,777.71-	2,063,511.00-	2,070,342.40-	708,564.69-	45,132.17-

Fund 01 - General Fund, Function 2490 - Other Instructional Resources

Expense							
1000			20,625.73			20,625.73-	
3000			2,232.58			2,232.58-	
4000	12,664.43	13,658.06	13,543.00	22,788.00	22,788.00	9,245.00	

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 2490 - Other Instructional Resources (continued)

Expense (continued)							
5000	146.24						
6000	8,351.75						
Total for Function 2490 and Expense accounts	21,162.42	13,658.06	36,401.31	22,788.00	22,788.00	13,613.31-	.00
Calc Ending Balance	21,162.42-	13,658.06-	36,401.31-	22,788.00-	22,788.00-	13,613.31	0.00

Fund 01 - General Fund, Function 2495 - Parent Participation

Expense							
1000	20,570.92	12,989.04	11,047.36			11,047.36-	
2000	1,038,217.25	1,013,892.15	1,012,680.11	964,751.56	969,619.28	43,060.83-	52,575.51
3000	699,001.73	670,409.90	666,668.23	698,955.40	694,155.68	27,487.45	33,611.01
4000	75,668.27	100,895.66	64,105.40	186,850.47	192,658.83	128,553.43	
5000	177,810.98	242,008.39	103,638.07	200,937.00	201,878.64	98,240.57	528.70
Total for Function 2495 and Expense accounts	2,011,269.15	2,040,195.14	1,858,139.17	2,051,494.43	2,058,312.43	200,173.26	86,715.22
Calc Ending Balance	2,011,269.15-	2,040,195.14-	1,858,139.17-	2,051,494.43-	2,058,312.43-	200,173.26-	86,715.22-

Fund 01 - General Fund, Function 2700 - School Administration

Expense							
1000	11,621,975.84	11,625,742.46	10,683,825.11	10,171,231.00	10,208,669.00	475,156.11-	317,647.58
2000	7,284,664.40	7,226,269.23	6,917,017.29	7,601,789.00	7,601,789.00	684,771.71	159,404.39
3000	7,019,530.15	7,424,196.56	7,247,802.31	7,556,562.10	7,565,895.10	318,092.79	153,011.11
4000	408,837.66	213,475.70	196,472.16	184,280.00	184,265.38	12,206.78-	156.12
5000	4,308,904.29	616,735.13	525,482.89	743,141.00	747,355.50	221,872.61	1,041.55
6000	51,348.86	462.96-					
Total for Function 2700 and Expense accounts	30,695,261.20	27,105,956.12	25,570,599.76	26,257,003.10	26,307,973.98	737,374.22	631,260.75
Calc Ending Balance	30,695,261.20-	27,105,956.12-	25,570,599.76-	26,257,003.10-	26,307,973.98-	737,374.22-	631,260.75-

Fund 01 - General Fund, Function 3110 - Guidance and Counseling Serv

Expense							
1000	3,179,517.47	3,060,746.86	2,454,935.73	3,348,608.00	2,788,247.00	333,311.27	
2000	142,690.44	141,166.20	176,691.25	154,879.00	154,879.00	21,812.25-	5,379.42

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 3110 - Guidance and Counseling Servic (continued)

Expense (continued)							
3000	1,430,737.42	1,558,922.28	1,292,100.65	924,732.96	1,485,093.96	192,993.31	2,967.93
5000	7,008.24	63,689.85	15,829.01	15,000.00	15,000.00	829.01-	476.69
Total for Function 3110 and Expense accounts	4,759,953.57	4,824,525.19	3,939,556.64	4,443,219.96	4,443,219.96	503,663.32	8,824.04
Calc Ending Balance	4,759,953.57-	4,824,525.19-	3,939,556.64-	4,443,219.96-	4,443,219.96-	503,663.32-	8,824.04-

Fund 01 - General Fund, Function 3120 - Psychological Services

Expense							
1000	1,838,216.41	1,967,646.88	2,075,992.59	2,166,326.72	2,166,326.72	90,334.13	
2000	3,139.46						
3000	663,329.65	836,750.96	841,472.44	990,113.19	990,113.19	148,640.75	
4000	2,705.66	32.26-		52,633.60	52,633.60	52,633.60	
5000	5,012.77	5,567.46	9,636.73	30,115.00	30,115.00	20,478.27	
Total for Function 3120 and Expense accounts	2,512,403.95	2,809,933.04	2,927,101.76	3,239,188.51	3,239,188.51	312,086.75	.00
Calc Ending Balance	2,512,403.95-	2,809,933.04-	2,927,101.76-	3,239,188.51-	3,239,188.51-	312,086.75-	0.00

Fund 01 - General Fund, Function 3130 - Attendance and Social Work Ser

Expense							
1000	1,165,920.81	1,148,188.90	1,302,027.65	1,342,621.00	1,336,386.00	34,358.35	
2000	798,513.24	896,743.32	830,966.92	698,378.00	702,564.88	128,402.04-	38,517.56
3000	1,007,282.75	1,073,170.24	1,038,921.52	1,066,714.55	1,049,317.86	10,396.34	27,020.89
4000	36,688.30	1,810.53	9,814.83	52,701.00	52,701.00	42,886.17	
5000	2,421.83	91,612.46	71,127.82	84,931.00	84,931.00	13,803.18	
Total for Function 3130 and Expense accounts	3,010,826.93	3,211,525.45	3,252,858.74	3,245,345.55	3,225,900.74	26,958.00-	65,538.45
Calc Ending Balance	3,010,826.93-	3,211,525.45-	3,252,858.74-	3,245,345.55-	3,225,900.74-	26,958.00	65,538.45-

Fund 01 - General Fund, Function 3140 - Health Services

Expense							
1000	1,787,866.71	1,532,604.03	1,294,398.00	1,542,838.00	1,542,838.00	248,440.00	18,096.97
2000	436,379.18	471,686.24	440,119.01	538,333.00	538,333.00	98,213.99	20,765.59
3000	1,137,071.06	1,206,616.52	990,149.19	1,281,711.22	1,281,711.22	291,562.03	18,612.54

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 3140 - Health Services (continued)

Expense (continued)							
4000	40,469.83	26,787.20	17,191.49	48,121.06	42,730.31	25,538.82	
5000	2,067,592.21	1,405,683.62	1,254,678.64	1,287,285.18	1,292,685.18	38,006.54	
Total for Function 3140 and Expense accounts	5,469,378.99	4,643,377.61	3,996,536.33	4,698,288.46	4,698,297.71	701,761.38	57,475.10
Calc Ending Balance	5,469,378.99-	4,643,377.61-	3,996,536.33-	4,698,288.46-	4,698,297.71-	701,761.38-	57,475.10-

Fund 01 - General Fund, Function 3150 - Speech Pathology and Audiology

Expense							
1000	3,018,628.28	3,169,379.84	3,018,295.27	3,201,918.50	3,201,918.50	183,623.23	23,251.53
2000	90,950.47	91,727.10	91,667.96	92,520.00	92,520.00	852.04	
3000	1,347,843.39	1,533,719.80	1,473,328.63	1,787,706.63	1,787,706.63	314,378.00	10,867.81
4000	4,686.46	3,548.84	3,303.17			3,303.17-	
5000	2,436.29	2,848.52	5,020.91	3,880.00	3,880.00	1,140.91-	
Total for Function 3150 and Expense accounts	4,464,544.89	4,801,224.10	4,591,615.94	5,086,025.13	5,086,025.13	494,409.19	34,119.34
Calc Ending Balance	4,464,544.89-	4,801,224.10-	4,591,615.94-	5,086,025.13-	5,086,025.13-	494,409.19-	34,119.34-

Fund 01 - General Fund, Function 3160 - Pupil Testing Services

Expense							
4000	32.08		28.88			28.88-	
5000	53,691.00	117,468.79	96,293.14	32,000.00	34,250.00	62,043.14-	
Total for Function 3160 and Expense accounts	53,723.08	117,468.79	96,322.02	32,000.00	34,250.00	62,072.02-	.00
Calc Ending Balance	53,723.08-	117,468.79-	96,322.02-	32,000.00-	34,250.00-	62,072.02	0.00

Fund 01 - General Fund, Function 3600 - Pupil Transportation

Expense							
2000	5,989,432.58	5,991,221.27	5,600,851.94	5,732,972.97	5,732,972.97	132,121.03	121,049.94
3000	4,464,293.25	4,601,705.84	4,296,151.29	4,666,599.71	4,666,599.71	370,448.42	80,660.81
4000	1,113,575.04	1,342,864.06	1,297,369.62	1,409,749.10	1,225,723.10	71,646.52-	
5000	12,511.94	23,662.91	19,213.49-	244,222.40	340,248.40	359,461.89	2,123.00
6000	453,849.91	2,190,901.68	12,946.74-	16,549.22	104,549.22	117,495.96	

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
Total for Function 3600 and Expense accounts	12,033,662.72	14,150,355.76	11,162,212.62	12,070,093.40	12,070,093.40	907,880.78	203,833.75
Calc Ending Balance	12,033,662.72-	14,150,355.76-	11,162,212.62-	12,070,093.40-	12,070,093.40-	907,880.78-	203,833.75-

Fund 01 - General Fund, Function 3700 - Food Services

Expense							
2000	5,392.53	3,161.44	2,062.06			2,062.06-	
3000	691.19	437.95	249.84			249.84-	
5000			145.00			145.00-	
Total for Function 3700 and Expense accounts	6,083.72	3,599.39	2,456.90	.00	.00	2,456.90-	.00
Calc Ending Balance	6,083.72-	3,599.39-	2,456.90-	0.00	0.00	2,456.90	0.00

Fund 01 - General Fund, Function 3900 - Other Pupil Services

Expense							
1000	369,303.31	374,756.42	385,644.30	332,353.00	332,353.00	53,291.30-	17,925.48
2000	928,649.01	1,086,360.01	895,966.43	637,869.00	703,569.00	192,397.43-	13,936.56
3000	412,111.88	456,176.27	366,483.98	307,612.17	315,128.17	51,355.81-	6,949.64
4000	10,380.85	18,483.06	24,609.75			24,609.75-	
5000	26,627.78	3,850.72-	1,559.53	1,751.00	1,751.00	191.47	
Total for Function 3900 and Expense accounts	1,747,072.83	1,931,925.04	1,674,263.99	1,279,585.17	1,352,801.17	321,462.82-	38,811.68
Calc Ending Balance	1,747,072.83-	1,931,925.04-	1,674,263.99-	1,279,585.17-	1,352,801.17-	321,462.82	38,811.68-

Fund 01 - General Fund, Function 4000 - Ancillary Services

Expense							
1000	445,925.46	517,493.96	423,206.95	899,291.00	619,094.00	195,887.05	
2000	300,436.63	285,509.97	241,078.47			241,078.47-	
3000	93,578.92	108,604.88	90,225.31	121,588.00	83,705.00	6,520.31-	
4000	87,994.99	74,510.10	70,384.09	90,000.00	92,742.67	22,358.58	
5000	398,572.72	393,284.49	305,819.00	426,542.00	426,542.00	120,723.00	
Total for Function 4000 and Expense accounts	1,326,508.72	1,379,403.40	1,130,713.82	1,537,421.00	1,222,083.67	91,369.85	.00
Calc Ending Balance	1,326,508.72-	1,379,403.40-	1,130,713.82-	1,537,421.00-	1,222,083.67-	91,369.85-	0.00

Fund 01 - General Fund, Function 4100 - School Sponsored Co-curricular

Selection Grouped by Object, Filtered by User Permissions, (Org = 97, Online Status = N, Restricted? = Y, Fund = 01, Object = 1-7, Obj Lvl = 1, Obj Digits = 0, Visual = N, Page Break Lvl = 1)

ESCAPE ONLINE

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 4100 - School Sponsored Co-curricular

Expense							
1000	337,648.58	265,155.36	226,579.49	274,858.00	274,858.00	48,278.51	7,361.33
2000	8,069.24	15,805.85	11,048.38	13,605.00	13,605.00	2,556.62	
3000	118,838.51	152,851.18	117,922.10	136,923.00	136,923.00	19,000.90	881.34
4000	40,384.12	5,000.00	5,155.12	16,500.00	16,500.00	11,344.88	
5000	75,507.75	41,354.53	89,419.10	50,000.00	50,000.00	39,419.10-	
Total for Function 4100 and Expense accounts	580,448.20	480,166.92	450,124.19	491,886.00	491,886.00	41,761.81	8,242.67
Calc Ending Balance	580,448.20-	480,166.92-	450,124.19-	491,886.00-	491,886.00-	41,761.81-	8,242.67-

Fund 01 - General Fund, Function 5400 - Civic Services

Expense							
1000			2,550.00			2,550.00-	
2000	138,567.57	112,836.38	128,835.67			128,835.67-	7,472.77
3000	31,712.52	12,569.30	15,113.96			15,113.96-	741.57
4000	220.72			3,419.00	3,419.00	3,419.00	
5000	41.50		8,057.00	2,144.00	2,144.00	5,913.00-	
6000				1,243.00	1,243.00	1,243.00	
Total for Function 5400 and Expense accounts	170,542.31	125,405.68	154,556.63	6,806.00	6,806.00	147,750.63-	8,214.34
Calc Ending Balance	170,542.31-	125,405.68-	154,556.63-	6,806.00-	6,806.00-	147,750.63	8,214.34-

Fund 01 - General Fund, Function 7100 - Board and Superintendent

Expense							
1000	703,309.71	684,791.58	836,466.57	647,832.00	647,832.00	188,634.57-	76,875.87
2000	349,868.27	431,634.59	495,810.06	462,108.00	462,108.00	33,702.06-	38,145.42
3000	177,222.70	226,969.87	266,023.21	243,473.00	243,473.00	22,550.21-	23,284.64
4000	5,485.37	10,970.99	7,114.13	50,118.00	48,118.00	41,003.87	
5000	118,463.22	195,413.31	96,191.16	220,599.00	220,599.00	124,407.84	965.65-
Total for Function 7100 and Expense accounts	1,354,349.27	1,549,780.34	1,701,605.13	1,624,130.00	1,622,130.00	79,475.13-	137,340.28
Calc Ending Balance	1,354,349.27-	1,549,780.34-	1,701,605.13-	1,624,130.00-	1,622,130.00-	79,475.13	137,340.28-

Fund 01 - General Fund, Function 7110 - Board

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 7110 - Board

Expense							
5000	144,743.97	120,246.14	189,195.51	137,935.00	137,935.00	51,260.51-	
Total for Function 7110 and Expense accounts	144,743.97	120,246.14	189,195.51	137,935.00	137,935.00	51,260.51-	.00
Calc Ending Balance	144,743.97-	120,246.14-	189,195.51-	137,935.00-	137,935.00-	51,260.51	0.00

Fund 01 - General Fund, Function 7150 - Superintendent

Expense							
2000	439,977.76	410,862.63	382,286.49	373,290.00	373,290.00	8,996.49-	25,246.23
3000	125,725.70	141,299.85	124,471.86	112,817.00	112,817.00	11,654.86-	8,659.86
4000	9,567.28	2,606.74	8,170.85	1,641.00	2,941.00	5,229.85-	
5000	321,039.99	874,434.25	141,167.24	786,516.00	785,216.00	644,048.76	20,000.00
Total for Function 7150 and Expense accounts	896,310.73	1,429,203.47	656,096.44	1,274,264.00	1,274,264.00	618,167.56	53,906.09
Calc Ending Balance	896,310.73-	1,429,203.47-	656,096.44-	1,274,264.00-	1,274,264.00-	618,167.56-	53,906.09-

Fund 01 - General Fund, Function 7180 - Public Information

Expense							
2000	389,018.62	401,829.56	386,428.38	389,032.00	389,032.00	2,603.62	32,300.07
3000	107,060.28	111,284.82	107,091.94	111,364.00	111,364.00	4,272.06	8,817.17
4000	1,452.05	1,473.38	1,444.99	996.00	1,996.00	551.01	
5000	80,761.75	79,784.95	192,646.85	172,497.00	171,497.00	21,149.85-	9.00
Total for Function 7180 and Expense accounts	578,292.70	594,372.71	687,612.16	673,889.00	673,889.00	13,723.16-	41,126.24
Calc Ending Balance	578,292.70-	594,372.71-	687,612.16-	673,889.00-	673,889.00-	13,723.16	41,126.24-

Fund 01 - General Fund, Function 7190 - External Financial Audit

Expense							
5000			67,000.00			67,000.00-	
Total for Function 7190 and Expense accounts	.00	.00	67,000.00	.00	.00	67,000.00-	.00
Calc Ending Balance	0.00	0.00	67,000.00-	0.00	0.00	67,000.00	0.00

Fund 01 - General Fund, Function 7200 - Other General Administration

Expense							
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Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 7200 - Other General Administration

Expense (continued)							
1000	144,165.03	101,392.26	156,105.43	126,936.00	126,936.00	29,169.43-	
2000	118,088.16	142,957.76	125,605.42	98,625.00	98,625.00	26,980.42-	7,945.13
3000	79,871.18	78,813.99	85,906.83	91,521.00	91,521.00	5,614.17	5,572.53
4000	65,909.31	48,681.51	45,211.55	285,874.00	289,674.00	244,462.45	
5000	3,903,521.45	4,217,918.70	4,601,185.76	3,230,268.00	3,208,579.00	1,392,606.76-	95.00
6000				1,557.00	1,557.00	1,557.00	
Total for Function 7200 and Expense accounts	4,311,555.13	4,589,764.22	5,014,014.99	3,834,781.00	3,816,892.00	1,197,122.99-	13,612.66
Calc Ending Balance	4,311,555.13-	4,589,764.22-	5,014,014.99-	3,834,781.00-	3,816,892.00-	1,197,122.99	13,612.66-

Fund 01 - General Fund, Function 7210 - GENERAL ADMINISTRATION COST TR

Expense							
7000	1,806,893.61-	1,627,463.56-	1,032,765.64-	1,642,764.00-	1,633,223.00-	600,457.36-	
Total for Function 7210 and Expense accounts	1,806,893.61-	1,627,463.56-	1,032,765.64-	1,642,764.00-	1,633,223.00-	600,457.36-	.00
Calc Ending Balance	1,806,893.61	1,627,463.56	1,032,765.64	1,642,764.00	1,633,223.00	600,457.36	0.00

Fund 01 - General Fund, Function 7300 - Fiscal Services

Expense							
2000	140,891.81	160,154.07	294,683.37	171,000.00	171,000.00	123,683.37-	14,786.47
3000	35,305.66	40,479.25	48,668.37	25,158.00	25,158.00	23,510.37-	3,816.09
4000				9,914.00	9,914.00	9,914.00	
5000	668,281.23	1,875,929.55	1,732,446.06	1,378,284.00	1,378,284.00	354,162.06-	486,940.42
Total for Function 7300 and Expense accounts	844,478.70	2,076,562.87	2,075,797.80	1,584,356.00	1,584,356.00	491,441.80-	505,542.98
Calc Ending Balance	844,478.70-	2,076,562.87-	2,075,797.80-	1,584,356.00-	1,584,356.00-	491,441.80	505,542.98-

Fund 01 - General Fund, Function 7310 - Budgeting

Expense							
2000	622,704.74	600,410.16	590,716.93	635,192.00	635,192.00	44,475.07	50,048.54
3000	262,103.25	265,156.17	267,078.43	297,540.00	297,540.00	30,461.57	22,116.15
4000	5,781.21	2,792.24	2,630.79	511.00	2,511.00	119.79-	1,055.40
5000	3,339.61	3,729.40	1,314.75	8,175.00	6,175.00	4,860.25	43.50

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
Total for Function 7310 and Expense accounts	893,928.81	872,087.97	861,740.90	941,418.00	941,418.00	79,677.10	73,263.59
Calc Ending Balance	893,928.81-	872,087.97-	861,740.90-	941,418.00-	941,418.00-	79,677.10-	73,263.59-

Fund 01 - General Fund, Function 7350 - Financial Accounting

Expense							
2000	483,367.27	485,375.56	535,353.68	551,932.00	551,932.00	16,578.32	45,070.71
3000	243,339.30	247,383.72	283,642.97	318,604.00	318,604.00	34,961.03	23,666.76
4000	7,008.03	2,937.22	3,510.25	15,505.00	15,505.00	11,994.75	
5000	21,821.22	23,626.89	18,688.69	5,140.00	5,140.00	13,548.69-	82.50
6000				1,228.00	1,228.00	1,228.00	
Total for Function 7350 and Expense accounts	755,535.82	759,323.39	841,195.59	892,409.00	892,409.00	51,213.41	68,819.97
Calc Ending Balance	755,535.82-	759,323.39-	841,195.59-	892,409.00-	892,409.00-	51,213.41-	68,819.97-

Fund 01 - General Fund, Function 7370 - Auditing

Expense							
2000	2,972.90						
3000	304.73						
4000				1,330.00	1,330.00	1,330.00	
5000	85,900.00	58,800.00		92,160.00	92,160.00	92,160.00	
Total for Function 7370 and Expense accounts	89,177.63	58,800.00	.00	93,490.00	93,490.00	93,490.00	.00
Calc Ending Balance	89,177.63-	58,800.00-	0.00	93,490.00-	93,490.00-	93,490.00-	0.00

Fund 01 - General Fund, Function 7380 - Property Accounting

Expense							
2000				3,238.00	3,238.00	3,238.00	
3000				1,905.00	1,905.00	1,905.00	
Total for Function 7380 and Expense accounts	.00	.00	.00	5,143.00	5,143.00	5,143.00	.00
Calc Ending Balance	0.00	0.00	0.00	5,143.00-	5,143.00-	5,143.00-	0.00

Fund 01 - General Fund, Function 7400 - Personnel/Human Resources Serv

Expense							
1000	148,188.70	165,497.30	151,356.01	69,042.00	69,042.00	82,314.01-	12,724.19

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 7400 - Personnel/Human Resources Serv (continued)

Expense (continued)

2000	1,792,594.21	1,784,895.53	1,762,333.89	1,728,145.20	1,728,145.20	34,188.69-	147,782.18
3000	785,651.51	844,710.23	877,698.20	892,347.80	892,347.80	14,649.60	73,657.05
4000	17,144.98	15,764.79	15,456.15	25,614.00	29,114.00	13,657.85	
5000	92,753.33	70,654.50	101,080.72	138,379.00	137,879.00	36,798.28	393.31
6000				7,915.00	6,415.00	6,415.00	
Total for Function 7400 and Expense accounts	2,836,332.73	2,881,522.35	2,907,924.97	2,861,443.00	2,862,943.00	44,981.97-	234,556.73
Calc Ending Balance	2,836,332.73-	2,881,522.35-	2,907,924.97-	2,861,443.00-	2,862,943.00-	44,981.97	234,556.73-

Fund 01 - General Fund, Function 7410 - Staff Development

Expense

4000		65.90					
Total for Function 7410 and Expense accounts	.00	65.90	.00	.00	.00	.00	.00
Calc Ending Balance	0.00	65.90-	0.00	0.00	0.00	0.00	0.00

Fund 01 - General Fund, Function 7500 - Central Support

Expense

5000			387.53			387.53-	
Total for Function 7500 and Expense accounts	.00	.00	387.53	.00	.00	387.53-	.00
Calc Ending Balance	0.00	0.00	387.53-	0.00	0.00	387.53	0.00

Fund 01 - General Fund, Function 7510 - Plan, Research, Development/Ev

Expense

1000	165,986.27	156,131.15	140,261.76			140,261.76-	11,794.89
2000	167,874.49	75,187.51	5,495.58			5,495.58-	
3000	116,633.40	87,540.92	38,647.21			38,647.21-	3,177.49
4000	8,542.81	1,792.99	1,126.99	5,076.00	5,076.00	3,949.01	
5000	162,525.75	16,660.51	41,974.07	3,576.00	3,576.00	38,398.07-	19.50
Total for Function 7510 and Expense accounts	621,562.72	337,313.08	227,505.61	8,652.00	8,652.00	218,853.61-	14,991.88
Calc Ending Balance	621,562.72-	337,313.08-	227,505.61-	8,652.00-	8,652.00-	218,853.61	14,991.88-

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
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Fund 01 - General Fund, Function 7530 - Purchasing

Expense							
2000	308,536.04	271,725.80	264,873.51	274,144.00	274,144.00	9,270.49	22,365.49
3000	112,997.39	132,675.35	126,790.98	138,449.00	138,449.00	11,658.02	10,784.83
4000	4,803.44	2,278.23	4,277.30	1,850.00	1,850.00	2,427.30-	
5000	29,855.28	40,574.62	28,588.66	67,892.00	67,892.00	39,303.34	
6000				475.00	475.00	475.00	
Total for Function 7530 and Expense accounts	456,192.15	447,254.00	424,530.45	482,810.00	482,810.00	58,279.55	33,150.32
Calc Ending Balance	456,192.15-	447,254.00-	424,530.45-	482,810.00-	482,810.00-	58,279.55-	33,150.32-

Fund 01 - General Fund, Function 7540 - Warehousing and Distribution

Expense							
2000	28,071.17	25,148.73	25,711.04	38,038.00	38,038.00	12,326.96	2,107.97
3000	14,513.22	14,646.91	15,137.36	18,945.00	18,945.00	3,807.64	1,244.20
4000	6,214.45	28,360.46	34,966.32	29,462.00	27,462.00	7,504.32-	
5000	206,600.73	192,589.66	162,778.58	269,843.00	271,843.00	109,064.42	
6000			5,495.25	18,989.00	18,989.00	13,493.75	
Total for Function 7540 and Expense accounts	255,399.57	260,745.76	244,088.55	375,277.00	375,277.00	131,188.45	3,352.17
Calc Ending Balance	255,399.57-	260,745.76-	244,088.55-	375,277.00-	375,277.00-	131,188.45-	3,352.17-

Fund 01 - General Fund, Function 7550 - Printing, Publishing and Dupli

Expense							
2000	210,657.00	212,323.06	211,814.00	209,325.00	209,325.00	2,489.00-	17,587.17
3000	107,517.20	111,745.89	114,361.36	119,059.00	119,059.00	4,697.64	9,429.50
4000	156,177.63	152,172.02	87,616.56	105,227.00	105,227.00	17,610.44	
5000	350,239.86-	577,734.55-	472,530.62-	148,393.00-	148,393.00-	324,137.62	13,576.65-
Total for Function 7550 and Expense accounts	124,111.97	101,493.58-	58,738.70-	285,218.00	285,218.00	343,956.70	13,440.02
Calc Ending Balance	124,111.97-	101,493.58	58,738.70	285,218.00-	285,218.00-	343,956.70-	13,440.02-

Fund 01 - General Fund, Function 7600 - All Other General Administrati

Expense							
4000	1,534.35	1,081.27	915.21			915.21-	

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Comparative Object Summary

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
Total for Function 7600 and Expense accounts	1,534.35	1,081.27	915.21	.00	.00	915.21-	.00
Calc Ending Balance	1,534.35-	1,081.27-	915.21-	0.00	0.00	915.21	0.00

Fund 01 - General Fund, Function 7700 - Data Processing Services

Expense							
2000	1,058,776.40	1,265,503.06	987,981.52	1,094,707.00	1,094,707.00	106,725.48	86,686.96
3000	453,341.48	504,565.80	479,489.56	554,072.00	554,072.00	74,582.44	39,787.00
4000	101,052.82	108,273.11	279,891.96	24,308.00	69,308.00	210,583.96-	677.77
5000	853,036.28	655,178.59	791,524.24	152,771.00	533,271.00	258,253.24-	62,660.71
6000	18,944.55	6,465.00	5,323.93	44,494.00	44,494.00	39,170.07	
Total for Function 7700 and Expense accounts	2,485,151.53	2,539,985.56	2,544,211.21	1,870,352.00	2,295,852.00	248,359.21-	189,812.44
Calc Ending Balance	2,485,151.53-	2,539,985.56-	2,544,211.21-	1,870,352.00-	2,295,852.00-	248,359.21	189,812.44-

Fund 01 - General Fund, Function 8100 - Plant Maintenance and Operatio

Expense							
2000	156,743.62	100,296.27	130,069.23	255,268.00	255,268.00	125,198.77	21,182.17
3000	70,580.42	49,376.17	58,398.25	96,629.00	96,629.00	38,230.75	7,440.50
4000	165,885.14	44,562.12	38,660.57	35,752.00	35,752.00	2,908.57-	1.90
5000	196,214.16-	183,187.44-	77,076.30-	219,568.00	219,568.00	296,644.30	24.64
6000	12,500.81		89,907.13	1,505.00	1,505.00	88,402.13-	
Total for Function 8100 and Expense accounts	209,495.83	11,047.12	239,958.88	608,722.00	608,722.00	368,763.12	28,649.21
Calc Ending Balance	209,495.83-	11,047.12-	239,958.88-	608,722.00-	608,722.00-	368,763.12-	28,649.21-

Fund 01 - General Fund, Function 8110 - Maintenance

Expense							
2000	6,514,045.57	6,425,484.61	5,890,448.79	5,709,591.00	5,709,591.00	180,857.79-	490,136.75
3000	3,206,578.40	3,423,366.03	3,033,760.26	3,120,545.00	3,120,545.00	86,784.74	252,445.55
4000	977,443.41	823,184.67	806,180.21	810,793.00	858,299.12	52,118.91	6,801.04
5000	923,128.66	161,761.95	802,418.87	131,602.00	113,709.88	688,708.99-	12,110.37
6000	49,380.30	46,874.68	70,910.13	30,000.00		70,910.13-	37.66-

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Comparative Object Summary

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
Total for Function 8110 and Expense accounts	11,670,576.34	10,880,671.94	10,603,718.26	9,802,531.00	9,802,145.00	801,573.26-	761,456.05
Calc Ending Balance	11,670,576.34-	10,880,671.94-	10,603,718.26-	9,802,531.00-	9,802,145.00-	801,573.26	761,456.05-

Fund 01 - General Fund, Function 8200 - Operations

Expense							
2000	8,149,844.37	8,062,498.93	5,549,508.68	4,925,543.00	4,968,957.00	580,551.68-	398,379.00
3000	5,724,376.39	5,971,139.09	3,760,243.49	3,864,563.66	3,870,814.66	110,571.17	298,722.40
4000	1,083,147.42	926,620.88	897,059.29	907,928.00	909,157.41	12,098.12	188.37-
5000	8,484,370.93	8,114,215.46	8,339,984.17	9,477,580.00	9,073,679.24	733,695.07	17,131.25
6000	84,275.81	10,505.63	45,698.35	24,679.00	24,679.00	21,019.35-	
Total for Function 8200 and Expense accounts	23,526,014.92	23,084,979.99	18,592,493.98	19,200,293.66	18,847,287.31	254,793.33	714,044.28
Calc Ending Balance	23,526,014.92-	23,084,979.99-	18,592,493.98-	19,200,293.66-	18,847,287.31-	254,793.33-	714,044.28-

Fund 01 - General Fund, Function 8300 - Security

Expense							
2000	1,784,910.32	1,653,903.57	1,730,219.90	1,654,009.00	1,670,028.00	60,191.90-	17,658.53
3000	1,371,871.01	1,419,815.14	1,577,368.36	1,669,326.33	1,671,454.33	94,085.97	8,746.36
4000	194,714.77	31,315.37	30,961.01	5,000.00	5,000.00	25,961.01-	
5000	1,946,803.63	1,235,975.77	766,571.72	990,000.00	990,000.00	223,428.28	
6000	88,035.46						
Total for Function 8300 and Expense accounts	5,386,335.19	4,341,009.85	4,105,120.99	4,318,335.33	4,336,482.33	231,361.34	26,404.89
Calc Ending Balance	5,386,335.19-	4,341,009.85-	4,105,120.99-	4,318,335.33-	4,336,482.33-	231,361.34-	26,404.89-

Fund 01 - General Fund, Function 8500 - Facilities Acquisition and Con

Expense							
2000	26,224.35	12,961.16	10,960.41	7,017.00	7,017.00	3,943.41-	98.32
3000	3,724.97	2,584.87	2,809.10	2,003.00	2,003.00	806.10-	9.76
4000	38,952.66	30,344.95	12,229.63	38,973.00	38,973.00	26,743.37	
5000	10,581.06	19,378.00	11,551.39	173,261.00	173,261.00	161,709.61	
6000	1,515,730.25	1,505,452.26	204,228.56	10,534.00	10,534.00	193,694.56-	

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
Total for Function 8500 and Expense accounts	1,595,213.29	1,570,721.24	241,779.09	231,788.00	231,788.00	9,991.09-	108.08
Calc Ending Balance	1,595,213.29-	1,570,721.24-	241,779.09-	231,788.00-	231,788.00-	9,991.09	108.08-

Fund 01 - General Fund, Function 8535 - Site Improvement

Expense							
6000	18,185.70			35,000.00	35,000.00	35,000.00	
Total for Function 8535 and Expense accounts	18,185.70	.00	.00	35,000.00	35,000.00	35,000.00	.00
Calc Ending Balance	18,185.70-	0.00	0.00	35,000.00-	35,000.00-	35,000.00-	0.00

Fund 01 - General Fund, Function 8700 - Facilities Rents and Leases

Expense							
5000	48,247.77	40,434.58	34,530.45	252,655.00	252,655.00	218,124.55	1,800.00
Total for Function 8700 and Expense accounts	48,247.77	40,434.58	34,530.45	252,655.00	252,655.00	218,124.55	1,800.00
Calc Ending Balance	48,247.77-	40,434.58-	34,530.45-	252,655.00-	252,655.00-	218,124.55-	1,800.00-

Fund 01 - General Fund, Function 9100 - Debt Services

Expense							
7000	576,330.07	1,993,453.48	2,177,290.94	2,125,000.00	2,142,155.18	35,135.76-	
Total for Function 9100 and Expense accounts	576,330.07	1,993,453.48	2,177,290.94	2,125,000.00	2,142,155.18	35,135.76-	.00
Calc Ending Balance	576,330.07-	1,993,453.48-	2,177,290.94-	2,125,000.00-	2,142,155.18-	35,135.76	0.00

Fund 01 - General Fund, Function 9200 - Transfers Between Agencies

Expense							
7000	27,684.00	23,414.00	34,041.00			34,041.00-	
Total for Function 9200 and Expense accounts	27,684.00	23,414.00	34,041.00	.00	.00	34,041.00-	.00
Calc Ending Balance	27,684.00-	23,414.00-	34,041.00-	0.00	0.00	34,041.00	0.00

Fund 01 - General Fund, Function 9300 - Interfund Transfers

Expense							
7000	9,397,892.00	17,889.60					

Account Object Code	2010/11 FY11 Actual	2011/12 FY12 Actual	2012/13 FY13 Actual	2013/14 FY14 Adopted	2013/14 FY14 Revised	2013/14 Revised Less FY13	2013/14 FY14 Actual
Total for Function 9300 and Expense accounts	9,397,892.00	17,889.60	.00	.00	.00	.00	.00
Calc Ending Balance	9,397,892.00-	17,889.60-	0.00	0.00	0.00	0.00	0.00
Total for Org 097, Fund 01	413,430,038.61	406,299,384.99	378,013,519.72	385,021,179.03	385,021,179.03	7,007,659.31	6,527,127.92
Calc Ending Balance	413,430,038.61-	406,299,384.99-	378,013,519.72-	385,021,179.03-	385,021,179.03-	7,007,659.31-	6,527,127.92-