

# **FULLERTON SCHOOL DISTRICT**

## ***BUSINESS SERVICES DIVISION***

**DATE:** June 26, 2012

**TO:** Board of Trustees  
Mitch Hovey, Ed.D.

**FROM:** Susan Cross Hume, CPA, CIA, CGMA  
Assistant Superintendent, Business Services

**SUBJECT:** FINAL BUDGET FOR 2012-13 AND MULTI-YEAR FINANCIAL PROJECTIONS

The estimated ending balances for the 2011-12 fiscal year and our initial budget for the 2012-13 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents its estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

### **2011-12 Estimated Unaudited Actuals**

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

- Updating the final estimated Revenue Limit projection to our Orange County Department of Education (OCDE) projection.

The Third Interim Report reflected increased Revenue Limit income of \$250,000 due to P-2 ADA coming in 51 higher than the original budget. Since then, there have been no additional material changes to the Revenue Limit income from the Third Interim budget.

- Updating categorical revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments.

Various minor changes to categorical programs have been incorporated into the budget as of Third Interim. There are no material changes to categorical budgets through year-end.

- Analysis and revision of General Fund expense accounts.

Fullerton School District (FSD) fiscal staff have reviewed line item expenditure budgets, budget vs. actual, for the unrestricted General Fund. Based upon this analysis, there are no material differences between the budget as presented at Third Interim and the Estimated Actuals.

- Projection of restricted fund balance carryovers

District fiscal staff has analyzed estimated results for each categorical program the District operates. Estimated carryover amounts should not materially vary from budget.

- All other line item 2011-12 budget amounts are not expected to be materially different from the Third Interim budget and thus are carried forward to the year-end projection.

Based upon a review of current actual financial data (as of month-end May 31, 2012), we estimate that the District will show final unaudited actual results which approximate the current budgeted amounts.

Based upon the assumptions listed above, the Estimated Actuals show a net increase to the fund balance of \$268,064. This consists of a net increase in the Unrestricted Fund of \$1,228,999, combined with a net decrease to the Restricted Fund of (\$960,935).

The estimated total ending General Fund balance at June 30, 2012, is \$18,616,877. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$13,314,816, which is 12.57% of total General Fund expenditures. (The state requirement is 3%.)

These projections constitute our best estimate at this time of how the District will finish the 2011-12 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (J-200 Unaudited Actuals) in August. Results will be presented to the Board in early September.

## **2012-13 Budget**

### ***State Budget Outlook***

On January 5, 2012, Governor Brown introduced his Proposed 2012-13 State Budget, beginning the legislative process for the 2012-13 fiscal year. On May 14, 2012, he released his May Revision to his January budget. The May Revision outlined the Governor's expectations for the budget which the Legislature should pass sometime before the June 15 deadline.

The Governor's May Revision attempted to address the budget deficit which had grown since January from \$9.2 billion to \$15.7 billion for 2011-12 and 2012-13. The budget deficit increase is a result of lower revenues of about \$4.3 billion (primarily capital gains), an increase in Proposition 98 obligations of about \$2.4 billion, and adverse decisions by the courts that negate about \$1.7 billion in the Governor's previous proposals. The Governor proposes to close this gap with \$8.3 billion in additional cuts inclusive of \$1.5 billion in Proposition 98 savings, \$5.9 billion in increased revenues (primarily from temporary taxes), \$1.77 billion in new borrowing, and \$747.4 million in "other miscellaneous solutions."

The cornerstone of the Governor's budget assumes passage of a new tax initiative, the "Schools and Local Public Safety Protection Act of 2012." Since the Governor is unable to garner the necessary 2/3 votes in the Legislature to raise taxes, he has chosen to utilize the peculiar California device of the ballot initiative process. Signatures have been gathered, and the Governor expects that this initiative will be placed on the November ballot and approved by a majority of the voters.

According to the Legislative Analyst's Office (LAO), the initiative would generate an additional \$6.8-\$9 billion in taxes in 2013 and \$5.4-\$7.6 billion for each year thereafter through 2018. If passed by the voters, the initiative would temporarily increase the state sales tax by .25% until the end of 2016 and would increase the income tax rate by up to 3% on the state's wealthiest taxpayers for seven years.

For K-14 education, the May Revision increases Proposition 98 spending by about \$6.7 billion. Currently the 2011-12 Proposition 98 spending is about \$47 billion, but would increase to \$53.7 billion in 2012-13. The \$1.2 billion increase over the January budget proposal is primarily due to the new higher estimates from the temporary tax initiative. Although Proposition 98 funding is increasing year over year, the effect on the Fullerton School District budget is flat funding for the 2012-13 budget (no material change in state revenues from fiscal 2012 to fiscal 2013, IF the Governor's tax initiative passes). If it does not pass, it is expected K-12 education will be subjected to devastating mid-year "trigger" cuts.

The Proposition 98 increase will be primarily used as follows:

- \$2.229 billion (\$2.1 billion K-12) to fund the new 2011-12 deferral.
- \$2.555 billion (\$2.242 billion K-12) to pay down the cross fiscal year deferral credit card already on the books. K-12 cross fiscal year deferrals would be reduced from \$9.5 billion to \$7.3 billion in 2012-13.

- \$98.6 million increase in Special Education funding for mental health services to disabled students that backfills one-time Proposition 63 funding used in 2011-12.

The proposed budget also incorporates major reforms to K-12 education including increased categorical flexibility and a new weighted student formula.

### *“TRIGGER LANGUAGE”*

The May Revision provides for 2012-13 “trigger reductions” of \$5.49 billion to K-14 education should the Governor’s tax initiative not pass in the November 2012 election. These reductions would become effective on January 1, 2013. The estimated cut amount is \$441 per ADA, or \$5.9 million for FSD. In order to mitigate the potential cut, the Governor proposes that school districts be allowed to reduce the instructional year an additional fifteen days, spread over two years. This is in addition to the five-day reduction already allowed. The Governor acknowledges that this would have to be negotiated through the collective bargaining process.

### ***FSD 2012-13 Budget***

When building its 2012-13 budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE), and the Orange County Department of Education (OCDE). Revenue accounts are estimated based upon the CDE’s and OCDE’s projections of the June 30 State Budget. By law the state is required to pass its budget by June 15. The District then builds its budget based upon the state’s allocations. In years when the state does not pass an on-time budget, the District’s budget is based upon the Governor’s May Revision. Further revisions to update the District’s budget will then be made after the Governor signs the State Budget.

Estimated state revenue factors used by the District in building its 2012-13 budget include:

- Statutory COLA applied to the Revenue Limit of 3.24%, adjusted by an increase in the deficit factor from 20.602% to 22.272%. This results in flat funding (no change in the per-ADA base revenue limit amount) for the 2012-13 fiscal year. The temporary mid-year trigger reduction suffered in 2011-12 has been restored. This base revenue limit amount is 10% less than the per-ADA amount received by the District in 2007-08.
- -0- COLA applied to state categorical programs. Categorical programs continue to be funded at 2011-12 year levels, which are generally the amount received by the District in 2007-08, deflated 20%.
- No new programs have been funded

The District has also prepared an alternate budget based upon the implementation of the \$441 per-ADA trigger reductions. This alternate budget would result in an additional cut in revenues of \$5.9 million annually (ongoing) to the District.

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

The District’s budget is required by law to be reviewed and approved by OCDE. Our OCDE consultant reviews all of our detailed assumptions for both our 2012-13 budget and our

three-year projection. A budget built on assumptions that cannot be verified and justified by OCDE will not be approved.

## **Revenues**

The 2012-13 General Fund budget projects total revenues of \$98 million for a net decrease (over 2011-12 estimated revenues) of (\$5.4) million. The majority of the change is due to a decrease in federal revenues. This includes loss of one-time revenues related to the Federal Jobs Act Allocation, ARRA IDEA apportionment, and LEA Program Improvement, as well as decreases in ongoing programs such as Title 1, Title 2, and Title 3. Overall budgeted revenues are also lower due to the carryovers of certain state programs, as well as donation accounts.

Revenue Limit income is essentially flat, reflecting no change in state funding levels and no change in District ADA.

State categorical programs are budgeted with a -0- COLA.

Other revenues are based upon historical trends and estimated actuals.

## **Categorical Sweeps**

As part of the state's "flexibility" package granted to school districts, revenues from those categorical programs identified as Tier III may be swept for use to the District's Unrestricted General Fund until fiscal year 2014-15. No Tier III programs have been eliminated. The District will continue to utilize programs and funding first identified in the 2009-10 budget to help offset cuts to the Revenue Limit. For 2012-13 this amounts to \$3.181 million in ongoing dollars that has been reallocated from specific program budgets to the unrestricted fund. A detailed list by program is attached.

## **Expenditures**

For 2012-13, total General Fund expenditures are projected at \$102 million, a net decrease of (\$3) million from 2011-12. The majority of the change occurs in salary and benefit cost line items. Increased costs due to step and column and health insurance cost increases are offset by cost savings from increased class sizes and negotiated salary reductions with the District's employee associations.

## **Change in Fund Balance**

Based upon these assumptions, the estimated total ending General Fund balance for the 2012-13 fiscal year shows a net decrease of (\$2,835,941). This is made up of a net decrease in the Unrestricted Fund of (\$2,720,790) added to a net decrease in the Restricted Fund of (\$115,151).

The estimated total ending General Fund balance for the 2012-13 fiscal year is \$15,780,936. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$11,037,650, which is 10.77% of total General Fund expenditures.

## **Three-Year Projection**

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not

required to certify the District's financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

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

	<u>Percent</u>	<u>Amount Above 3%</u>
June 30, 2013	10.8%	\$7,963,658
June 30, 2014	6.9%	\$4,160,939
June 30, 2015	3.0%	\$ 7,410

As noted, the District is showing the required 3% reserve balance for the final year of three-year projection. However, it should be noted, due to continuing and projected cuts from the state, the District is spending down its reserves. Further, the District's projections include several significant assumptions:

- The District's projections are based upon the assumption of successful multi-year negotiated agreements with its employee associations and management team to provide budget relief. If these negotiations do not turn out as projected, the District could potentially spend down its reserves at an even faster rate than reflected in the projections.
- The District's projections are based upon the assumption that the Governor's May Revise budget plan for the state plays out as he proposes, including the passage of his tax initiative. If this plan changes significantly, or the Governor's tax initiative does not pass and other sources of revenue are not found by the state, the District could experience further significant cuts from the state, requiring it to use its reserves.

As noted above, the District has prepared an alternate budget and three-year projection which reflects the potential mid-year trigger reduction of \$441 per ADA. This alternate budget would result in an additional cut in revenues of \$5.9 million annually (ongoing) to the District. The resulting ending fund balances would be as follows:

	<u>Percent</u>	<u>Amount Above (Below) 3%</u>
June 30, 2013	5.0%	\$2,062,589
June 30, 2014	(4.2%)	(\$7,618,859)
June 30, 2015	(13.2%)	(\$17,651,117)

## OTHER FUNDS

**Child Development Fund:** The Child Development Fund records the financial activities from the following District programs: state-funded preschool, state-funded before- and after-school programs, parent-paid before- and after-school care, tuition-based preschool and Community Based English Tutoring (CBET). Although the fund is showing a projected net deficit spending for the current (2011-12) fiscal year, due to under spending of budgeted amounts, the fund expects to end in a positive income position. The fund balance is also projected to increase slightly in the budget year (2012-13).

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

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

**Special Reserve Fund—Other than Capital Outlay:** This Special Reserve Fund accounts for mandated cost revenues previously set aside by the District as a “rainy day” fund. The District is now drawing down on those funds in order to offset cuts from the state. Amounts transferred to the Unrestricted General Fund are \$1.71 million in the current fiscal year and \$1 million in the budget year. The projected balance in the fund at June 30, 2013, is \$1.875 million, allowing for two more years of budget relief projected to the General Fund.

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

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

**Capital Facilities Fund:** The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$787,000 in fees was collected in 2011-12. Revenues for the budget year are projected and budgeted as cash is received. Expenditures from this fund are for capital projects related to growth in student enrollment.

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

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

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

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

The District funds the Property and Liability Fund by charging an allocated amount to the General Fund, Cafeteria Fund, and Child Development Fund. The amounts charged in 2011-12 provided sufficient funding. These amounts are not expected to increase materially in 2012-13.

Currently the District charges a 1.2% payroll tax on all payrolls to fund the Workers' Compensation fund. This rate provided more than sufficient funding to cover costs of excess insurance, claims, and claims expenses for 2011-12.

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



**FULLERTON SCHOOL DISTRICT  
GENERAL FUND BUDGET—2012-13  
BUDGET HIGHLIGHTS—REVENUES**

**REVENUE LIMIT FACTORS**

Statutory Cost of Living Adjustment (COLA)	3.24%
Deficit factor	22.272%
Net effect (Restoration of 2011-12 one-time trigger cuts)	1.08%
Per ADA Allocation	\$5,015.13
Potential Trigger Cut	\$441 per ADA
Total Cost – Potential Trigger Cut	\$5,900,000

**AVERAGE DAILY ATTENDANCE (ADA)**

ADA Used in Calculation of 2012-13 Revenue Limit	13,381
Change from 2011-12 Revenue Limit ADA	-0-

**STATE REVENUES**

- No new state programs
- No change in funding (-0- COLA)
- Lottery projected at \$141.75 per ADA (\$118.00 Unrestricted, \$23.75 Restricted)
- K-3 Class Size Reduction projected at \$1,071, less penalty for loading at 22:1 per student (no change from prior year)
- No Mandated Cost revenues projected

**FULLERTON SCHOOL DISTRICT  
GENERAL FUND BUDGET—2012-13  
BUDGET HIGHLIGHTS—EXPENDITURES**

**MAJOR CHANGES TO EXPENDITURE ACCOUNTS (Unrestricted General Fund)**

Salary and Benefits:

Step and column increase	\$1,072,213
Staff reductions due to change in pupil teacher ratio to 32:1	(\$1,500,000)
Negotiated salary adjustments	(\$1,599,927)
Add back to Unrestricted Fund: salaries paid for from	
Federal Jobs funding in 2011-12	\$2,513,392
Provision for increase in Health Insurance costs	\$1,002,000

**Fullerton School District  
2012-13 Budget Projection Assumptions  
Fiscal Years Ending June 30, 2012, 2013, 2014, 2015**

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Revenue Limit				
Statutory COLA	2.24%	3.24%	2.5%	2.7%
Deficit	20.602%	22.272%	22.272%	22.272%
Net Change to Revenue Limit	-1.06%	1.08%	2.5%	2.7%
Dollars per ADA	\$4,962	\$5,016	\$5,141	\$5,280
Change from prior years	-\$52	\$54	\$125	\$139
Funded ADA	13,381	13,381	13,330	13,330
Change in Funded ADA	+51	-0-	(51)	-0-
Potential trigger cut		\$441/ADA (ongoing)		
Federal Education Jobs Funding (to be spent 2011-12)	\$2,513,392	-	-	-
Categorical Program COLAs				
Federal Programs	None Projected	None Projected	None Projected	None Projected
State Programs	None Projected	None Projected	2.5%	2.7%
Special Education	None Projected	None Projected	2.5%	2.7%
Class Size Reduction	\$1,071 per student	\$1,071 per student	\$1,071 per student	\$1,071 per student

2012-13 Budget Projection Assumptions – continued

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Lottery (per ADA)	\$141.75	\$141.75	\$141.75	\$141.75
Mandated Costs	\$262,785	-	-	-
Local Income - change (Includes Interest and donations)	-	-	-	-
Encroachment Special Education	Based on current income estimates from SELPA and current expenditure projections	Based on current income estimates from SELPA and current expenditure projections	6%	6%
Routine Repair and Maintenance	Based on current expenditure projections	Based on current expenditure projections	6%	6%
Interfund Transfers In Fund 17—Special Reserve (Mandated Costs)	\$1,761,000	\$1,000,000	\$1,000,000	\$875,000
Fund 20—Special Reserve (Post- employment benefits)	\$580,000	\$580,000	\$580,000	\$127,000
Fund 21—Building Fund	\$33,000	\$19,900	-	-
Fund 40—Special Reserve (Capital Outlay)	\$300,000	-	-	-
Employee Compensation Increase (other than Step and Column)	0	0	0	0

2012-12 Budget Projection Assumptions – continued

	<u>2011-11</u>	<u>2012-12</u>	<u>2013-13</u>	<u>2013-14</u>
<b>Step and Column Increases</b>				
Certificated	2.5%	2.5%	2.5%	2.5%
Classified	1.5%	1.5%	1.5%	1.5%
Benefits	1.5%	1.5%	1.5%	1.5%
Estimated increase for health insurance	3% \$319,000	18% \$1,002,000	11% \$1,002,000	11% \$1,045,000
Supplies and Services	Current year projected expenditures	Current year projected expenditures adjusted by CPI and known changes	Adjusted by CPI	Adjusted by CPI

**Fullerton School District  
2012-13 Budget Assumptions  
Tier III Programs—Amounts Redirected to  
Unrestricted General Fund Budget**

The following Tier III categorical amounts, which were formerly restricted to specific use, have been reallocated to the District's Unrestricted General Fund Budget for 2012-13. The budgeted amounts have been projected in the three-year projection to remain in the Unrestricted Fund for all three years. No Tier III programs have been eliminated.

P.E. Teacher Incentive	\$ 17,447
Instructional Materials	319,201
Math and Reading Professional Development	117,242
Pupil Retention Block Grant	4,347
Professional Development Block Grant	592,394
Targeted Instructional Improvement Grant	899,088
School Library Improvement Block Grant	249,186
Supplemental School Counseling	186,133
Oral Health Assessment	9,587
Supplemental Hourly Programs	297,852
Deferred Maintenance	<u>489,001</u>
	<u><u>\$3,181,478</u></u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 UNRESTRICTED GENERAL FUND  
 2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ 65,392,407	\$ 65,715,991
Federal Revenues	\$ 209,506	\$ 156,298
State Revenues	\$ 11,512,135	\$ 10,234,613
Other Local Revenues	\$ 930,603	\$ 726,132
<b>Total Revenues</b>	<u>\$ 78,044,651</u>	<u>\$ 76,833,034</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 39,684,297	\$ 40,194,532
Classified Salaries	\$ 8,185,856	\$ 8,062,757
Employee Benefits	\$ 15,592,580	\$ 16,172,189
Books and Supplies	\$ 2,296,701	\$ 2,575,721
Services and Other Operating	\$ 4,321,360	\$ 4,567,148
Capital Outlay	\$ 7,525	\$ -
Other Outgo	\$ 296,650	\$ 527,630
Direct Support	\$ (628,898)	\$ (678,637)
<b>Total Expenditures</b>	<u>\$ 69,756,071</u>	<u>\$ 71,421,340</u>
Excess (deficiency) of revenues over expenditures	\$ 8,288,580	\$ 5,411,694
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 2,674,000	\$ 1,599,900
Interfund Transfers Out	\$ 610,999	\$ 228,827
Contributions	\$ (9,122,582)	\$ (9,503,557)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (7,059,581)</u>	<u>\$ (8,132,484)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 1,228,999	\$ (2,720,790)
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Beginning Fund Balance	\$ 15,651,524	\$ 17,391,032
Audit Adjustment	\$ 510,509	\$ -
Adjusted Beginning Fund Balance	\$ 16,162,033	\$ 17,391,032
Ending Fund Balance	<u>\$ 17,391,032</u>	<u>\$ 14,670,242</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	\$ 105,408	\$ 105,408
Reserve for Prepaid Exp	\$ 1,525,849	\$ 1,525,849
Reserve for Econ Uncertainties	\$ 3,177,290	\$ 3,073,992
Other Assignments	\$ 2,344,959	\$ 1,901,335
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ 10,137,526	\$ 7,963,658
<b>Total Ending Fund Balance</b>	<u>\$ 17,391,032</u>	<u>\$ 14,670,242</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 RESTRICTED GENERAL FUND  
 2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ 1,915,608	\$ 1,940,713
Federal Revenues	\$ 9,786,330	\$ 5,195,697
State Revenues	\$ 5,728,437	\$ 6,538,592
Other Local Revenues	\$ 8,028,697	\$ 7,522,496
<b>Total Revenues</b>	<u>\$ 25,459,072</u>	<u>\$ 21,197,498</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 12,339,757	\$ 10,186,886
Classified Salaries	\$ 7,673,716	\$ 7,625,258
Employee Benefits	\$ 6,624,750	\$ 5,980,181
Books and Supplies	\$ 4,225,574	\$ 2,724,341
Services and Other Operating	\$ 3,448,647	\$ 3,152,737
Capital Outlay	\$ 19,915	\$ -
Other Outgo	\$ 797,631	\$ 800,000
Direct Support	\$ 412,599	\$ 346,803
<b>Total Expenditures</b>	<u>\$ 35,542,589</u>	<u>\$ 30,816,206</u>
Excess (deficiency) of revenues over expenditures	\$ (10,083,517)	\$ (9,618,708)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ 9,122,582	\$ 9,503,557
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 9,122,582</u>	<u>\$ 9,503,557</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (960,935)	\$ (115,151)
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Beginning Fund Balance	\$ 2,186,780	\$ 1,225,845
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,186,780	\$ 1,225,845
<b>Ending Fund Balance</b>	<u>\$ 1,225,845</u>	<u>\$ 1,110,694</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ -	\$ -
Legally Restricted Fund Balance	\$ 1,225,845	\$ 1,110,694
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 1,225,845</u>	<u>\$ 1,110,694</u>



FULLERTON ELEMENTARY SCHOOL DISTRICT  
SUMMARY GENERAL FUND  
2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ 67,308,015	\$ 67,656,704
Federal Revenues	\$ 9,995,836	\$ 5,351,995
State Revenues	\$ 17,240,572	\$ 16,773,205
Other Local Revenues	\$ 8,959,300	\$ 8,248,628
<b>Total Revenues</b>	<u>\$ 103,503,723</u>	<u>\$ 98,030,532</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 52,024,054	\$ 50,381,418
Classified Salaries	\$ 15,859,572	\$ 15,688,015
Employee Benefits	\$ 22,217,330	\$ 22,152,370
Books and Supplies	\$ 6,522,275	\$ 5,300,062
Services and Other Operating	\$ 7,770,007	\$ 7,719,885
Capital Outlay	\$ 27,440	\$ -
Other Outgo	\$ 1,094,281	\$ 1,327,630
Direct Support	\$ (216,299)	\$ (331,834)
<b>Total Expenditures</b>	<u>\$ 105,298,660</u>	<u>\$ 102,237,546</u>
Excess (deficiency) of revenues over expenditures	\$ (1,794,937)	\$ (4,207,014)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 2,674,000	\$ 1,599,900
Interfund Transfers Out	\$ 610,999	\$ 228,827
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 2,063,001</u>	<u>\$ 1,371,073</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 268,064	\$ (2,835,941)
<hr/>		
Beginning Fund Balance	\$ 17,838,304	\$ 18,616,877
Audit Adjustment	\$ 510,509	\$ -
Adjusted Beginning Fund Balance	\$ 18,348,813	\$ 18,616,877
Ending Fund Balance	<u>\$ 18,616,877</u>	<u>\$ 15,780,936</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	\$ 105,408	\$ 105,408
Reserve for Prepaid Exp	\$ 1,525,849	\$ 1,525,849
Reserve for Econ Uncertainties	\$ 3,177,290	\$ 3,073,992
Other Assignments	\$ 2,344,959	\$ 1,901,335
Legally Restricted Fund Balance	\$ 1,225,845	\$ 1,110,694
Unassigned	\$ 10,137,526	\$ 7,963,658
<b>Total Ending Fund Balance</b>	<u>\$ 18,616,877</u>	<u>\$ 15,780,936</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND  
2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 1,230,842	\$ 1,203,796
Other Local Revenues	\$ 1,744,222	\$ 1,531,000
<b>Total Revenues</b>	<u>\$ 2,975,064</u>	<u>\$ 2,734,796</u>
<b>Expenditures</b>		
Certificated Salaries	\$ 322,773	\$ 322,958
Classified Salaries	\$ 1,655,966	\$ 1,412,042
Employee Benefits	\$ 564,087	\$ 542,249
Books and Supplies	\$ 402,259	\$ 183,514
Services and Other Operating	\$ 187,234	\$ 130,277
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 84,296	\$ 125,088
<b>Total Expenditures</b>	<u>\$ 3,216,615</u>	<u>\$ 2,716,128</u>
Excess (deficiency) of revenues over expenditures	\$ (241,551)	\$ 18,668
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (241,551)	\$ 18,668
<hr/>		
Beginning Fund Balance	\$ 593,476	\$ 351,925
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 593,476	\$ 351,925
Ending Fund Balance	<u>\$ 351,925</u>	<u>\$ 370,593</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 351,925	\$ 370,593
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 351,925</u>	<u>\$ 370,593</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
CAFETERIA FUND  
2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 3,070,643	\$ 3,158,876
State Revenues	\$ 220,697	\$ 227,136
Other Local Revenues	\$ 1,406,859	\$ 1,283,258
<b>Total Revenues</b>	<u>\$ 4,698,199</u>	<u>\$ 4,669,270</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,436,247	\$ 1,470,349
Employee Benefits	\$ 698,303	\$ 711,773
Books and Supplies	\$ 1,814,044	\$ 1,878,004
Services and Other Operating	\$ 193,034	\$ 134,431
Capital Outlay	\$ 254,495	\$ 174,641
Other Outgo	\$ -	\$ -
Direct Support	\$ 132,003	\$ 206,746
<b>Total Expenditures</b>	<u>\$ 4,528,126</u>	<u>\$ 4,575,944</u>
Excess (deficiency) of revenues over expenditures	\$ 170,073	\$ 93,326
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 170,073	\$ 93,326
<hr/>		
Beginning Fund Balance	\$ 1,217,290	\$ 1,387,363
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,217,290	\$ 1,387,363
<b>Ending Fund Balance</b>	<u>\$ 1,387,363</u>	<u>\$ 1,480,689</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 1,387,363	\$ 1,480,689
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 1,387,363</u>	<u>\$ 1,480,689</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 DEFERRED MAINTENANCE FUND  
 2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 20,000	\$ 10,000
<b>Total Revenues</b>	<b>\$ 20,000</b>	<b>\$ 10,000</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 11,800	\$ 60,000
Services and Other Operating	\$ 440,168	\$ 344,090
Capital Outlay	\$ 8,032	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 460,000</b>	<b>\$ 404,090</b>
Excess (deficiency) of revenues over expenditures	\$ (440,000)	\$ (394,090)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (440,000)	\$ (394,090)
Beginning Fund Balance	\$ 2,563,191	\$ 2,123,191
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,563,191	\$ 2,123,191
Ending Fund Balance	\$ 2,123,191	\$ 1,729,101
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 2,123,191	\$ 1,729,101
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 2,123,191</b>	<b>\$ 1,729,101</b>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FUND - OTHER THAN CAPITAL OUTLAY  
2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ -
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ -
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 262,785	\$ -
Interfund Transfers Out	\$ 1,761,000	\$ 1,000,000
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (1,498,215)</u>	<u>\$ (1,000,000)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (1,498,215)	\$ (1,000,000)
<hr/>		
Beginning Fund Balance	\$ 4,373,057	\$ 2,874,842
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 4,373,057	\$ 2,874,842
Ending Fund Balance	<u>\$ 2,874,842</u>	<u>\$ 1,874,842</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 2,874,842	\$ 1,874,842
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,874,842</u>	<u>\$ 1,874,842</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FUND- POST EMPLOYMENT BENEFITS  
2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 9,000	\$ 5,000
<b>Total Revenues</b>	<b>\$ 9,000</b>	<b>\$ 5,000</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures	\$ 9,000	\$ 5,000
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 580,000	\$ 580,000
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (580,000)</b>	<b>\$ (580,000)</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (571,000)	\$ (575,000)
<b>Beginning Fund Balance</b>	<b>\$ 1,858,481</b>	<b>\$ 1,287,481</b>
Audit Adjustment	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 1,858,481</b>	<b>\$ 1,287,481</b>
<b>Ending Fund Balance</b>	<b>\$ 1,287,481</b>	<b>\$ 712,481</b>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 1,287,481	\$ 712,481
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 1,287,481</b>	<b>\$ 712,481</b>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND  
2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 7,500	\$ 5,000
<b>Total Revenues</b>	<u>\$ 7,500</u>	<u>\$ 5,000</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 6,437	\$ -
Services and Other Operating	\$ 27,793	\$ -
Capital Outlay	\$ 390,140	\$ 380,000
Other Outgo	\$ 536,285	\$ 394,949
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 960,655</u>	<u>\$ 774,949</u>
Excess (deficiency) of revenues over expenditures	\$ (953,155)	\$ (769,949)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ 448,908	\$ 308,050
Interfund Transfers Out	\$ 33,000	\$ 19,900
Other Sources	\$ 371,870	\$ 330,000
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 787,778</u>	<u>\$ 618,150</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (165,377)	\$ (151,799)
<hr/>		
Beginning Fund Balance	\$ 1,530,612	\$ 1,365,235
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,530,612	\$ 1,365,235
<b>Ending Fund Balance</b>	<u>\$ 1,365,235</u>	<u>\$ 1,213,436</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 1,365,235	\$ 1,213,436
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 1,365,235</u>	<u>\$ 1,213,436</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 CAPITAL FACILITIES FUND  
 2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 787,843	\$ 58,000
<b>Total Revenues</b>	<u>\$ 787,843</u>	<u>\$ 58,000</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 37,100	\$ 75,000
Services and Other Operating	\$ 41,719	\$ 10,202
Capital Outlay	\$ 101,760	\$ 386,000
Other Outgo	\$ 31,461	\$ 31,461
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 212,040</u>	<u>\$ 502,663</u>
Excess (deficiency) of revenues over expenditures	\$ 575,803	\$ (444,663)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 575,803	\$ (444,663)
<hr/>		
Beginning Fund Balance	\$ 1,094,194	\$ 1,669,997
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,094,194</u>	<u>\$ 1,669,997</u>
Ending Fund Balance	<u>\$ 1,669,997</u>	<u>\$ 1,225,334</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 1,669,997	\$ 1,225,334
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 1,669,997</u>	<u>\$ 1,225,334</u>



FULLERTON ELEMENTARY SCHOOL DISTRICT  
SPECIAL RESERVE FUND- CAPITAL OUTLAY PROJECTS  
2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 221,513	\$ 6,000
<b>Total Revenues</b>	<b>\$ 221,513</b>	<b>\$ 6,000</b>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ 3,411
Services and Other Operating	\$ 5,400	\$ 5,000
Capital Outlay	\$ -	\$ 26,589
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,400</b>	<b>\$ 35,000</b>
Excess (deficiency) of revenues over expenditures	\$ 216,113	\$ (29,000)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 400,694	\$ 79,223
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (400,694)</b>	<b>\$ (79,223)</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (184,581)	\$ (108,223)
<b>Beginning Fund Balance</b>	<b>\$ 2,140,418</b>	<b>\$ 1,955,837</b>
Audit Adjustment	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 2,140,418</b>	<b>\$ 1,955,837</b>
<b>Ending Fund Balance</b>	<b>\$ 1,955,837</b>	<b>\$ 1,847,614</b>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ 1,955,837	\$ 1,847,614
Legally Restricted Fund Balance	\$ -	\$ -
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 1,955,837</b>	<b>\$ 1,847,614</b>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS  
 2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 1,002,173	\$ 755,080
<b>Total Revenues</b>	<u>\$ 1,002,173</u>	<u>\$ 755,080</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 354,811	\$ 106,358
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 720,299	\$ 719,909
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 1,075,110</u>	<u>\$ 826,267</u>
Excess (deficiency) of revenues over expenditures	\$ (72,937)	\$ (71,187)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Uses	\$ 32,000	\$ 32,000
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (32,000)</u>	<u>\$ (32,000)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (104,937)	\$ (103,187)
<hr/>		
Beginning Fund Balance	\$ 1,494,565	\$ 1,389,628
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,494,565	\$ 1,389,628
Ending Fund Balance	<u>\$ 1,389,628</u>	<u>\$ 1,286,441</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ -	\$ -
Legally Restricted Fund Balance	\$ 1,389,628	\$ 1,286,441
Unassigned	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 1,389,628</u>	<u>\$ 1,286,441</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 BOND INTEREST AND REDEMPTION FUND  
 2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 3,203,756	\$ 3,376,630
<b>Total Revenues</b>	<u>\$ 3,203,756</u>	<u>\$ 3,376,630</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 3,795,481	\$ 3,244,456
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 3,795,481</u>	<u>\$ 3,244,456</u>
Excess (deficiency) of revenues over expenditures	\$ (591,725)	\$ 132,174
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (591,725)	\$ 132,174
<hr/>		
Beginning Fund Balance	\$ 3,095,367	\$ 2,503,642
Other Restatements	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 3,095,367</u>	<u>\$ 2,503,642</u>
Ending Fund Balance	<u>\$ 2,503,642</u>	<u>\$ 2,635,816</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,503,642	\$ 2,635,816
Unassigned	\$ -	\$ -
<i>Total Ending Fund Balance</i>	<u>\$ 2,503,642</u>	<u>\$ 2,635,816</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT  
 SELF INSURANCE FUND  
 2012-13

	Estimated Actuals 2011-12	Adopted Budget 2012-13
<b>Revenues</b>		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 1,459,204	\$ 1,431,535
<b>Total Revenues</b>	<u>\$ 1,459,204</u>	<u>\$ 1,431,535</u>
<b>Expenditures</b>		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 115,531	\$ 93,625
Employee Benefits	\$ 28,608	\$ 33,598
Books and Supplies	\$ 183,052	\$ 162,444
Services and Other Operating	\$ 1,307,409	\$ 1,249,533
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 1,634,600</u>	<u>\$ 1,539,200</u>
Excess (deficiency) of revenues over expenditures	\$ (175,396)	\$ (107,665)
<b>Other Financing Sources (Uses)</b>		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (175,396)	\$ (107,665)
<hr/>		
Beginning Net Assets	\$ 1,721,633	\$ 1,546,237
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Net Assets	\$ 1,721,633	\$ 1,546,237
<b>Ending Net Assets</b>	<u>\$ 1,546,237</u>	<u>\$ 1,438,572</u>
<i>Components of Ending Net Assets:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Reserve for Econ Uncertainties	\$ -	\$ -
Other Assignments	\$ -	\$ -
Legally Restricted Net Assets	\$ -	\$ -
Unrestricted Net Assets	\$ 1,546,237	\$ 1,438,572
<b>Total Ending Net Assets</b>	<u>\$ 1,546,237</u>	<u>\$ 1,438,572</u>

**ANNUAL BUDGET REPORT:**  
July 1, 2012 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: Fullerton School District Business Office

Place: Fullerton School District

Date: June 22, 2012

Date: June 26, 2012

Time: 05:30 PM

Adoption Date: June 26, 2012

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

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Susan Hume

Telephone: 714-447-7412

Title: Asst. Superintendent Business Services

E-mail: susan\_hume@fsd.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	<u>1,375,545.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>1,375,545.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

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

\_\_\_\_\_

\_\_\_\_\_

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

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

Date of Meeting: Jun 26, 2012

For additional information on this certification, please contact:

Name: Susan Hume

Title: Asst. Superintendent Business Services

Telephone: 714-447-7412

E-mail: susan\_hume@fsd.k12.ca.us



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Estimated Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Estimated Actuals	2012-13 Budget
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	65,392,407.00	1,915,608.00	67,308,015.00	65,715,991.00	1,940,713.00	67,656,704.00	0.5%
2) Federal Revenue		8100-8299	209,506.00	9,786,330.00	9,995,836.00	156,298.00	5,195,697.00	5,351,995.00	-46.5%
3) Other State Revenue		8300-8599	11,512,135.00	5,728,437.00	17,240,572.00	10,234,613.00	6,538,592.00	16,773,205.00	-2.7%
4) Other Local Revenue		8600-8799	930,603.00	8,028,697.00	8,959,300.00	726,132.00	7,522,496.00	8,248,628.00	-7.9%
5) TOTAL, REVENUES			78,044,651.00	25,459,072.00	103,503,723.00	76,833,034.00	21,197,498.00	98,030,532.00	-5.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	39,684,297.00	12,339,757.00	52,024,054.00	40,194,532.00	10,186,886.00	50,381,418.00	-3.2%
2) Classified Salaries		2000-2999	8,185,856.00	7,673,716.00	15,859,572.00	8,062,757.00	7,625,258.00	15,688,015.00	-1.1%
3) Employee Benefits		3000-3999	15,592,580.00	6,624,750.30	22,217,330.30	16,172,189.00	5,980,181.00	22,152,370.00	-0.3%
4) Books and Supplies		4000-4999	2,296,701.00	4,225,573.70	6,522,274.70	2,575,721.00	2,724,341.00	5,300,062.00	-18.7%
5) Services and Other Operating Expenditures		5000-5999	4,321,360.00	3,448,647.00	7,770,007.00	4,567,148.00	3,152,737.00	7,719,885.00	-0.6%
6) Capital Outlay		6000-6999	7,525.00	19,915.00	27,440.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	296,650.00	797,631.00	1,094,281.00	527,630.00	800,000.00	1,327,630.00	21.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(628,898.00)	412,599.00	(216,299.00)	(678,637.00)	346,803.00	(331,834.00)	53.4%
9) TOTAL, EXPENDITURES			69,756,071.00	35,542,589.00	105,298,660.00	71,421,340.00	30,816,206.00	102,237,546.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			8,288,580.00	(10,083,517.00)	(1,794,937.00)	5,411,694.00	(9,618,708.00)	(4,207,014.00)	134.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,674,000.00	0.00	2,674,000.00	1,599,900.00	0.00	1,599,900.00	-40.2%
b) Transfers Out		7600-7629	610,999.00	0.00	610,999.00	228,827.00	0.00	228,827.00	-62.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,122,582.00)	9,122,582.00	0.00	(9,503,557.00)	9,503,557.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,059,581.00)	9,122,582.00	2,063,001.00	(8,132,484.00)	9,503,557.00	1,371,073.00	-33.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,228,999.00	(960,935.00)	268,064.00	(2,720,790.00)	(115,151.00)	(2,835,941.00)	-1157.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,651,524.00	2,186,780.00	17,838,304.00	17,391,032.00	1,225,845.00	18,616,877.00	4.4%
b) Audit Adjustments		9793	510,509.00	0.00	510,509.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,162,033.00	2,186,780.00	18,348,813.00	17,391,032.00	1,225,845.00	18,616,877.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,162,033.00	2,186,780.00	18,348,813.00	17,391,032.00	1,225,845.00	18,616,877.00	1.5%
2) Ending Balance, June 30 (E + F1e)			17,391,032.00	1,225,845.00	18,616,877.00	14,670,242.00	1,110,694.00	15,780,936.00	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	105,408.00	0.00	105,408.00	105,408.00	0.00	105,408.00	0.0%
Prepaid Expenditures		9713	1,525,849.00	0.00	1,525,849.00	1,525,849.00	0.00	1,525,849.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,225,845.00	1,225,845.00	0.00	1,110,694.00	1,110,694.00	-9.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,344,959.00	0.00	2,344,959.00	1,901,335.00	0.00	1,901,335.00	-18.9%
Reserve for FTE's	0000	9780				450,000.00		450,000.00	
Supplementary Retirement Plan	0000	9780				887,248.00		887,248.00	
School Library Improvement 304	0000	9780				85,388.00		85,388.00	
Peer Assistance Review 306	0000	9780				28,426.00		28,426.00	
School Safety 352	0000	9780				43,832.00		43,832.00	
Teacher Credentialing 355	0000	9780				23,238.00		23,238.00	
Instructional Materials K-8 380	0000	9780				318,555.00		318,555.00	
Saturday School Attendance Sites 099	0000	9780				20,025.00		20,025.00	
School Site Labs 102	0000	9780				44,623.00		44,623.00	
Reserve for FTE's	0000	9780	450,000.00		450,000.00				
Supplementary Retirement Plan	0000	9780	1,330,872.00		1,330,872.00				
School Library Improvement 304	0000	9780	85,388.00		85,388.00				
Peer Assistance Review 306	0000	9780	28,426.00		28,426.00				
School Safety 352	0000	9780	43,832.00		43,832.00				
Teacher Credentialing 355	0000	9780	23,238.00		23,238.00				
Instructional Materials K-8 380	0000	9780	318,555.00		318,555.00				
Saturday School Attendance Sites 099	0000	9780	20,025.00		20,025.00				
School Site Labs 102	0000	9780	44,623.00		44,623.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,177,290.00	0.00	3,177,290.00	3,073,992.00	0.00	3,073,992.00	-3.3%
Unassigned/Unappropriated Amount		9790	10,137,526.00	0.00	10,137,526.00	7,963,658.00	0.00	7,963,658.00	-21.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	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) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. LIABILITIES</b>									
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) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	38,220,841.00	0.00	38,220,841.00	38,624,386.00	0.00	38,624,386.00	1.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	247,149.00	0.00	247,149.00	247,149.00	0.00	247,149.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	28,510,206.00	0.00	28,510,206.00	28,510,206.00	0.00	28,510,206.00	0.0%
Unsecured Roll Taxes		8042	1,114,913.00	0.00	1,114,913.00	1,114,913.00	0.00	1,114,913.00	0.0%
Prior Years' Taxes		8043	647,521.00	0.00	647,521.00	647,521.00	0.00	647,521.00	0.0%
Supplemental Taxes		8044	287,780.00	0.00	287,780.00	287,780.00	0.00	287,780.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,114,145.00)	0.00	(2,114,145.00)	(2,114,145.00)	0.00	(2,114,145.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	160,915.00	0.00	160,915.00	160,915.00	0.00	160,915.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>67,075,180.00</b>	<b>0.00</b>	<b>67,075,180.00</b>	<b>67,478,725.00</b>	<b>0.00</b>	<b>67,478,725.00</b>	<b>0.6%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,915,608.00)		(1,915,608.00)	(1,940,713.00)		(1,940,713.00)	1.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,915,608.00	1,915,608.00		1,940,713.00	1,940,713.00	1.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	232,835.00	0.00	232,835.00	177,979.00	0.00	177,979.00	-23.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>65,392,407.00</b>	<b>1,915,608.00</b>	<b>67,308,015.00</b>	<b>65,715,991.00</b>	<b>1,940,713.00</b>	<b>67,656,704.00</b>	<b>0.5%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,669,279.00	2,669,279.00	0.00	2,004,830.00	2,004,830.00	-24.9%
Special Education Discretionary Grants		8182	0.00	236,180.00	236,180.00	0.00	226,634.00	226,634.00	-4.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		3,039,073.00	3,039,073.00		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,942,259.00	1,942,259.00		1,565,512.00	1,565,512.00	-19.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		560,880.00	560,880.00		448,924.00	448,924.00	-20.0%
NCLB: Title III, Immigrant Education Program	4201	8290		40,335.00	40,335.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		665,919.00	665,919.00		453,416.00	453,416.00	-31.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	209,506.00	632,405.00	841,911.00	156,298.00	496,381.00	652,679.00	-22.5%
<b>TOTAL, FEDERAL REVENUE</b>			209,506.00	9,786,330.00	9,995,836.00	156,298.00	5,195,697.00	5,351,995.00	-46.5%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		408,365.00	408,365.00		408,365.00	408,365.00	0.0%
Economic Impact Aid	7090-7091	8311		2,060,026.00	2,060,026.00		1,854,022.00	1,854,022.00	-10.0%
Spec. Ed. Transportation	7240	8311		609,672.00	609,672.00		609,672.00	609,672.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,377,841.00	0.00	3,377,841.00	3,000,000.00	0.00	3,000,000.00	-11.2%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	262,785.00	0.00	262,785.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,662,494.00	360,876.00	2,023,370.00	1,640,000.00	345,000.00	1,985,000.00	-1.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,763,469.00	1,763,469.00		1,763,469.00	1,763,469.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		4,500.00	4,500.00		4,500.00	4,500.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities									
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		443,698.00	443,698.00		480,672.00	480,672.00	8.3%
All Other State Revenue	All Other	8590	6,209,015.00	77,831.00	6,286,846.00	5,594,613.00	1,072,892.00	6,667,505.00	6.1%
<b>TOTAL, OTHER STATE REVENUE</b>			11,512,135.00	5,728,437.00	17,240,572.00	10,234,613.00	6,538,592.00	16,773,205.00	-2.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	3,000.00	0.00	3,000.00	4,000.00	0.00	4,000.00	33.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	54,000.00	0.00	54,000.00	54,000.00	0.00	54,000.00	0.0%
Interest		8660	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	66,000.00	66,000.00	0.00	66,000.00	66,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	49,436.00	49,436.00	0.00	12,853.00	12,853.00	-74.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	793,603.00	1,339,369.00	2,132,972.00	588,132.00	1,020,941.00	1,609,073.00	-24.6%
Tuition		8710	0.00	210,000.00	210,000.00	0.00	75,000.00	75,000.00	-64.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,363,892.00	6,363,892.00		6,347,702.00	6,347,702.00	-0.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>930,603.00</b>	<b>8,028,697.00</b>	<b>8,959,300.00</b>	<b>726,132.00</b>	<b>7,522,496.00</b>	<b>8,248,628.00</b>	<b>-7.9%</b>
<b>TOTAL, REVENUES</b>			<b>78,044,651.00</b>	<b>25,459,072.00</b>	<b>103,503,723.00</b>	<b>76,833,034.00</b>	<b>21,197,498.00</b>	<b>98,030,532.00</b>	<b>-5.3%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	34,712,490.00	10,281,192.00	44,993,682.00	35,280,317.00	8,097,921.00	43,378,238.00	-3.6%
Certificated Pupil Support Salaries		1200	698,951.00	1,042,193.00	1,741,144.00	765,820.00	1,186,192.00	1,952,012.00	12.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,195,489.00	1,010,756.00	5,206,245.00	4,086,606.00	902,773.00	4,989,379.00	-4.2%
Other Certificated Salaries		1900	77,367.00	5,616.00	82,983.00	61,789.00	0.00	61,789.00	-25.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>39,684,297.00</b>	<b>12,339,757.00</b>	<b>52,024,054.00</b>	<b>40,194,532.00</b>	<b>10,186,866.00</b>	<b>50,381,418.00</b>	<b>-3.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	173,818.00	4,239,156.00	4,412,974.00	179,742.00	4,240,712.00	4,420,454.00	0.2%
Classified Support Salaries		2200	3,465,530.00	1,977,591.00	5,443,121.00	3,534,739.00	1,989,295.00	5,524,034.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	768,854.00	666,748.00	1,435,602.00	728,056.00	762,390.00	1,490,446.00	3.8%
Clerical, Technical and Office Salaries		2400	3,466,540.00	734,495.00	4,201,035.00	3,262,074.00	625,262.00	3,887,336.00	-7.5%
Other Classified Salaries		2900	311,114.00	55,726.00	366,840.00	358,146.00	7,599.00	365,745.00	-0.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,185,856.00</b>	<b>7,673,716.00</b>	<b>15,859,572.00</b>	<b>8,062,757.00</b>	<b>7,625,258.00</b>	<b>15,688,015.00</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	3,287,129.00	1,021,916.00	4,309,045.00	3,286,584.00	854,873.00	4,141,457.00	-3.9%
PERS		3201-3202	744,174.00	834,084.00	1,578,258.00	839,439.00	727,117.00	1,566,556.00	-0.7%
OASDI/Medicare/Alternative		3301-3302	1,093,703.00	787,124.00	1,880,827.00	1,184,044.00	712,413.00	1,896,457.00	0.8%
Health and Welfare Benefits		3401-3402	7,865,965.00	3,052,528.30	10,918,493.30	8,744,157.00	2,899,465.00	11,643,622.00	6.6%
Unemployment Insurance		3501-3502	785,127.00	324,994.00	1,110,121.00	529,901.00	192,307.00	722,208.00	-34.9%
Workers' Compensation		3601-3602	589,726.00	248,635.00	838,361.00	578,473.00	208,804.00	787,277.00	-6.1%
OPEB, Allocated		3701-3702	716,569.00	256,591.00	973,160.00	574,236.00	265,128.00	839,364.00	-13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	82,191.00	98,878.00	181,069.00	3,359.00	120,074.00	123,433.00	-31.8%
Other Employee Benefits		3901-3902	427,996.00	0.00	427,996.00	431,996.00	0.00	431,996.00	0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>15,592,580.00</b>	<b>6,624,750.30</b>	<b>22,217,330.30</b>	<b>16,172,189.00</b>	<b>5,980,181.00</b>	<b>22,152,370.00</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	449,521.00	0.00	449,521.00	768,076.00	345,000.00	1,113,076.00	147.6%
Books and Other Reference Materials		4200	4,454.00	7,642.00	12,096.00	3,500.00	500.00	4,000.00	-66.9%
Materials and Supplies		4300	1,537,321.00	3,338,692.70	4,876,013.70	1,600,748.00	2,105,375.00	3,706,123.00	-24.0%
Noncapitalized Equipment		4400	305,405.00	879,239.00	1,184,644.00	203,397.00	273,466.00	476,863.00	-59.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,296,701.00</b>	<b>4,225,573.70</b>	<b>6,522,274.70</b>	<b>2,575,721.00</b>	<b>2,724,341.00</b>	<b>5,300,062.00</b>	<b>-18.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	(3.00)	1,214,423.00	1,214,420.00	100,800.00	1,109,737.00	1,210,537.00	-0.3%
Travel and Conferences		5200	163,203.00	259,239.00	422,442.00	153,968.00	136,827.00	290,795.00	-31.2%
Dues and Memberships		5300	46,795.00	2,402.00	49,197.00	39,975.00	3,477.00	43,452.00	-11.7%
Insurance		5400 - 5450	514,698.00	40,488.00	555,186.00	527,648.00	47,801.00	575,449.00	3.6%
Operations and Housekeeping Services		5500	1,960,853.00	0.00	1,960,853.00	1,981,000.00	0.00	1,981,000.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,074.00	203,898.00	399,972.00	141,432.00	106,007.00	247,439.00	-38.1%
Transfers of Direct Costs		5710	(101,590.00)	101,590.00	0.00	8,014.00	(8,014.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(73,981.00)	(13,781.00)	(87,762.00)	(76,152.00)	(3,544.00)	(79,696.00)	-9.2%
Professional/Consulting Services and Operating Expenditures		5800	1,408,247.00	1,607,492.00	3,015,739.00	1,456,287.00	1,739,565.00	3,195,852.00	6.0%
Communications		5900	207,064.00	32,896.00	239,960.00	234,176.00	20,881.00	255,057.00	6.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,321,360.00</b>	<b>3,448,647.00</b>	<b>7,770,007.00</b>	<b>4,567,148.00</b>	<b>3,152,737.00</b>	<b>7,719,885.00</b>	<b>-0.6%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,890.00	3,049.00	7,939.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	2,635.00	16,866.00	19,501.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,525.00</b>	<b>19,915.00</b>	<b>27,440.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	144,229.00	144,229.00	0.00	145,000.00	145,000.00	0.5%
Payments to County Offices		7142	0.00	653,402.00	653,402.00	0.00	655,000.00	655,000.00	0.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	131,650.00	0.00	131,650.00	227,630.00	0.00	227,630.00	72.9%
Other Debt Service - Principal		7439	165,000.00	0.00	165,000.00	300,000.00	0.00	300,000.00	81.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>296,650.00</b>	<b>797,631.00</b>	<b>1,094,281.00</b>	<b>527,630.00</b>	<b>800,000.00</b>	<b>1,327,630.00</b>	<b>21.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(412,599.00)	412,599.00	0.00	(346,803.00)	346,803.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(216,299.00)	0.00	(216,299.00)	(331,834.00)	0.00	(331,834.00)	53.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(628,898.00)</b>	<b>412,599.00</b>	<b>(216,299.00)</b>	<b>(678,637.00)</b>	<b>346,803.00</b>	<b>(331,834.00)</b>	<b>53.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>69,756,071.00</b>	<b>35,542,589.00</b>	<b>105,298,660.00</b>	<b>71,421,340.00</b>	<b>30,816,206.00</b>	<b>102,237,546.00</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	2,641,000.00	0.00	2,641,000.00	1,580,000.00	0.00	1,580,000.00	-40.2%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	33,000.00	0.00	33,000.00	19,900.00	0.00	19,900.00	-39.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,674,000.00</b>	<b>0.00</b>	<b>2,674,000.00</b>	<b>1,599,900.00</b>	<b>0.00</b>	<b>1,599,900.00</b>	<b>-40.2%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	262,785.00	0.00	262,785.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	348,214.00	0.00	348,214.00	228,827.00	0.00	228,827.00	-34.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>610,999.00</b>	<b>0.00</b>	<b>610,999.00</b>	<b>228,827.00</b>	<b>0.00</b>	<b>228,827.00</b>	<b>-62.5%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,122,582.00)	9,122,582.00	0.00	(9,503,557.00)	9,503,557.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(9,122,582.00)</b>	<b>9,122,582.00</b>	<b>0.00</b>	<b>(9,503,557.00)</b>	<b>9,503,557.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(7,059,581.00)</b>	<b>9,122,582.00</b>	<b>2,063,001.00</b>	<b>(8,132,484.00)</b>	<b>9,503,557.00</b>	<b>1,371,073.00</b>	<b>-33.5%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	65,392,407.00	1,915,608.00	67,308,015.00	65,715,991.00	1,940,713.00	67,656,704.00	0.5%
2) Federal Revenue		8100-8299	209,506.00	9,786,330.00	9,995,836.00	156,298.00	5,195,697.00	5,351,995.00	-46.5%
3) Other State Revenue		8300-8599	11,512,135.00	5,728,437.00	17,240,572.00	10,234,613.00	6,538,592.00	16,773,205.00	-2.7%
4) Other Local Revenue		8600-8799	930,603.00	8,028,697.00	8,959,300.00	726,132.00	7,522,496.00	8,248,628.00	-7.9%
5) TOTAL, REVENUES			78,044,651.00	25,459,072.00	103,503,723.00	76,833,034.00	21,197,498.00	98,030,532.00	-5.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		47,437,808.00	24,816,686.00	72,254,494.00	49,072,040.00	20,434,063.00	69,506,103.00	-3.8%
2) Instruction - Related Services	2000-2999		9,335,293.00	3,212,195.00	12,547,488.00	8,825,415.00	2,776,551.00	11,601,966.00	-7.5%
3) Pupil Services	3000-3999		1,474,304.00	4,269,387.00	5,743,691.00	1,590,380.00	4,394,991.00	5,985,371.00	4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		6,722.00	0.00	6,722.00	6,722.00	0.00	6,722.00	0.0%
7) General Administration	7000-7999		4,794,798.00	426,780.00	5,221,578.00	4,751,573.00	353,836.00	5,105,409.00	-2.2%
8) Plant Services	8000-8999		6,410,496.00	2,019,910.00	8,430,406.00	6,647,580.00	2,056,765.00	8,704,345.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	296,650.00	797,631.00	1,094,281.00	527,630.00	800,000.00	1,327,630.00	21.3%
10) TOTAL, EXPENDITURES			69,756,071.00	35,542,589.00	105,298,660.00	71,421,340.00	30,816,206.00	102,237,546.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			8,288,580.00	(10,083,517.00)	(1,794,937.00)	5,411,694.00	(9,818,708.00)	(4,207,014.00)	134.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,674,000.00	0.00	2,674,000.00	1,599,900.00	0.00	1,599,900.00	-40.2%
b) Transfers Out		7600-7629	610,999.00	0.00	610,999.00	228,827.00	0.00	228,827.00	-62.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,122,582.00)	9,122,582.00	0.00	(9,503,557.00)	9,503,557.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,059,581.00)	9,122,582.00	2,063,001.00	(8,132,484.00)	9,503,557.00	1,371,073.00	-33.5%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,228,999.00	(960,935.00)	268,064.00	(2,720,790.00)	(115,151.00)	(2,835,941.00)	-1157.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,651,524.00	2,186,780.00	17,838,304.00	17,391,032.00	1,225,845.00	18,616,877.00	4.4%
b) Audit Adjustments		9793	510,509.00	0.00	510,509.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,162,033.00	2,186,780.00	18,348,813.00	17,391,032.00	1,225,845.00	18,616,877.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,162,033.00	2,186,780.00	18,348,813.00	17,391,032.00	1,225,845.00	18,616,877.00	1.5%
2) Ending Balance, June 30 (E + F1e)			17,391,032.00	1,225,845.00	18,616,877.00	14,670,242.00	1,110,694.00	15,780,936.00	-15.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	105,408.00	0.00	105,408.00	105,408.00	0.00	105,408.00	0.0%
Prepaid Expenditures		9713	1,525,849.00	0.00	1,525,849.00	1,525,849.00	0.00	1,525,849.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,225,845.00	1,225,845.00	0.00	1,110,694.00	1,110,694.00	-9.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,344,959.00	0.00	2,344,959.00	1,901,335.00	0.00	1,901,335.00	-18.9%
Reserve for FTE's	0000	9780			450,000.00			450,000.00	
Supplementary Retirement Plan	0000	9780			887,248.00			887,248.00	
School Library Improvement 304	0000	9780			85,388.00			85,388.00	
Peer Assistance Review 306	0000	9780			28,426.00			28,426.00	
School Safety 352	0000	9780			43,832.00			43,832.00	
Teacher Credentialing 355	0000	9780			23,238.00			23,238.00	
Instructional Materials K-8 380	0000	9780			318,555.00			318,555.00	
Saturday School Attendance Sites 099	0000	9780			20,025.00			20,025.00	
School Site Labs 102	0000	9780			44,623.00			44,623.00	
Reserve for FTE's	0000	9780	450,000.00		450,000.00				
Supplementary Retirement Plan	0000	9780	1,330,872.00		1,330,872.00				
School Library Improvement 304	0000	9780	85,388.00		85,388.00				
Peer Assistance Review 306	0000	9780	28,426.00		28,426.00				
School Safety 352	0000	9780	43,832.00		43,832.00				
Teacher Credentialing 355	0000	9780	23,238.00		23,238.00				
Instructional Materials K-8 380	0000	9780	318,555.00		318,555.00				
Saturday School Attendance Sites 099	0000	9780	20,025.00		20,025.00				
School Site Labs 102	0000	9780	44,623.00		44,623.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,177,290.00	0.00	3,177,290.00	3,073,992.00	0.00	3,073,992.00	-3.3%
Unassigned/Unappropriated Amount		9790	10,137,526.00	0.00	10,137,526.00	7,963,658.00	0.00	7,963,658.00	-21.4%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
5640	Medi-Cal Billing Option	180,601.00	0.00
6300	Lottery: Instructional Materials	564,998.00	564,998.00
6512	Special Ed: Mental Health Services	0.00	205,000.00
9010	Other Restricted Local	480,246.00	340,696.00
Total, Restricted Balance		1,225,845.00	1,110,694.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,230,842.00	1,203,796.00	-2.2%
4) Other Local Revenue		8600-8799	1,744,222.00	1,531,000.00	-12.2%
5) TOTAL, REVENUES			2,975,064.00	2,734,796.00	-8.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	322,773.00	322,958.00	0.1%
2) Classified Salaries		2000-2999	1,655,966.00	1,412,042.00	-14.7%
3) Employee Benefits		3000-3999	564,087.00	542,249.00	-3.9%
4) Books and Supplies		4000-4999	402,259.00	183,514.00	-54.4%
5) Services and Other Operating Expenditures		5000-5999	187,234.00	130,277.00	-30.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	84,296.00	125,088.00	48.4%
9) TOTAL, EXPENDITURES			3,216,615.00	2,716,128.00	-15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(241,551.00)	18,668.00	-107.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(241,551.00)	18,668.00	-107.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	593,476.00	351,925.00	-40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			593,476.00	351,925.00	-40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			593,476.00	351,925.00	-40.7%
2) Ending Balance, June 30 (E + F1e)			351,925.00	370,593.00	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	351,925.00	370,593.00	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	664,233.00	664,244.00	0.0%
All Other State Revenue	All Other	8590	566,609.00	539,552.00	-4.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,230,842.00</b>	<b>1,203,796.00</b>	<b>-2.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,741,222.00	1,528,000.00	-12.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,744,222.00</b>	<b>1,531,000.00</b>	<b>-12.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,975,064.00</b>	<b>2,734,796.00</b>	<b>-8.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	317,573.00	314,958.00	-0.8%
Certificated Pupil Support Salaries		1200	5,200.00	8,000.00	53.8%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>322,773.00</b>	<b>322,958.00</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,380,491.00	1,265,268.00	-8.3%
Classified Support Salaries		2200	11,075.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	151,386.00	15,000.00	-90.1%
Clerical, Technical and Office Salaries		2400	113,014.00	131,774.00	16.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,655,966.00</b>	<b>1,412,042.00</b>	<b>-14.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30,336.00	23,777.00	-21.6%
PERS		3201-3202	137,923.00	135,105.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	126,153.00	115,597.00	-8.4%
Health and Welfare Benefits		3401-3402	179,642.00	199,308.00	10.9%
Unemployment Insurance		3501-3502	33,572.00	20,030.00	-40.3%
Workers' Compensation		3601-3602	23,942.00	21,197.00	-11.5%
OPEB, Allocated		3701-3702	7,322.00	5,475.00	-25.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	25,197.00	21,760.00	-13.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>564,087.00</b>	<b>542,249.00</b>	<b>-3.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	267,994.00	151,514.00	-43.5%
Noncapitalized Equipment		4400	134,265.00	32,000.00	-76.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>402,259.00</b>	<b>183,514.00</b>	<b>-54.4%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,838.00	32,600.00	21.5%
Dues and Memberships		5300	225.00	350.00	55.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,833.00	11,100.00	-81.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,654.00	15,433.00	5.3%
Professional/Consulting Services and Operating Expenditures		5800	65,973.00	58,570.00	-11.2%
Communications		5900	20,711.00	12,224.00	-41.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>187,234.00</b>	<b>130,277.00</b>	<b>-30.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	84,296.00	125,088.00	48.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>84,296.00</b>	<b>125,088.00</b>	<b>48.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,216,615.00</b>	<b>2,716,128.00</b>	<b>-15.6%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,230,842.00	1,203,796.00	-2.2%
4) Other Local Revenue		8600-8799	1,744,222.00	1,531,000.00	-12.2%
5) TOTAL, REVENUES			2,975,064.00	2,734,796.00	-8.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,504,824.00	2,278,150.00	-9.0%
2) Instruction - Related Services	2000-2999		489,297.00	233,142.00	-52.4%
3) Pupil Services	3000-3999		6,006.00	10,745.00	78.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		84,296.00	125,088.00	48.4%
8) Plant Services	8000-8999		132,192.00	69,003.00	-47.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,216,615.00	2,716,128.00	-15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(241,551.00)	18,668.00	-107.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(241,551.00)	18,668.00	-107.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	593,476.00	351,925.00	-40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			593,476.00	351,925.00	-40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			593,476.00	351,925.00	-40.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	351,925.00	370,593.00	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,070,643.00	3,158,876.00	2.9%
3) Other State Revenue		8300-8599	220,697.00	227,136.00	2.9%
4) Other Local Revenue		8600-8799	1,406,859.00	1,283,258.00	-8.8%
5) TOTAL, REVENUES			4,698,199.00	4,669,270.00	-0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,436,247.00	1,470,349.00	2.4%
3) Employee Benefits		3000-3999	698,303.00	711,773.00	1.9%
4) Books and Supplies		4000-4999	1,814,044.00	1,878,004.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	193,034.00	134,431.00	-30.4%
6) Capital Outlay		6000-6999	254,495.00	174,641.00	-31.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	132,003.00	206,746.00	56.6%
9) TOTAL, EXPENDITURES			4,528,126.00	4,575,944.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			170,073.00	93,326.00	-45.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			170,073.00	93,326.00	-45.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,217,290.00	1,387,363.00	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,217,290.00	1,387,363.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,217,290.00	1,387,363.00	14.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,387,363.00	1,480,689.00	6.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12		2012-13 Budget	Percent Difference
			Estimated	Actuals		
<b>G. ASSETS</b>						
1) Cash						
a) in County Treasury		9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111		0.00		
b) in Banks		9120		0.00		
c) in Revolving Fund		9130		0.00		
d) with Fiscal Agent		9135		0.00		
e) collections awaiting deposit		9140		0.00		
2) Investments		9150		0.00		
3) Accounts Receivable		9200		0.00		
4) Due from Grantor Government		9290		0.00		
5) Due from Other Funds		9310		0.00		
6) Stores		9320		0.00		
7) Prepaid Expenditures		9330		0.00		
8) Other Current Assets		9340		0.00		
9) Fixed Assets		9400		0.00		
10) TOTAL, ASSETS				0.00		
<b>H. LIABILITIES</b>						
1) Accounts Payable		9500		0.00		
2) Due to Grantor Governments		9590		0.00		
3) Due to Other Funds		9610		0.00		
4) Current Loans		9640				
5) Deferred Revenue		9650		0.00		
6) Long-Term Liabilities		9660				
7) TOTAL, LIABILITIES				0.00		
<b>I. FUND EQUITY</b>						
Ending Fund Balance, June 30 (G10 - H7)				0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,070,643.00	3,158,876.00	2.9%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,070,643.00	3,158,876.00	2.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	220,697.00	227,136.00	2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			220,697.00	227,136.00	2.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,384,779.00	1,260,233.00	-9.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,400.00	5,625.00	4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,680.00	17,400.00	4.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,406,859.00	1,283,258.00	-8.8%
<b>TOTAL, REVENUES</b>			4,698,199.00	4,669,270.00	-0.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,326,958.00	1,327,759.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	106,819.00	142,590.00	33.5%
Clerical, Technical and Office Salaries		2400	2,470.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,436,247.00</b>	<b>1,470,349.00</b>	<b>2.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	156,611.00	160,606.00	2.6%
OASDI/Medicare/Alternative		3301-3302	110,684.00	113,482.00	2.5%
Health and Welfare Benefits		3401-3402	314,779.00	321,075.00	2.0%
Unemployment Insurance		3501-3502	23,084.00	16,174.00	-29.9%
Workers' Compensation		3601-3602	17,205.00	17,644.00	2.6%
OPEB, Allocated		3701-3702	50,940.00	51,959.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	25,000.00	30,833.00	23.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>698,303.00</b>	<b>711,773.00</b>	<b>1.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	208,948.00	197,408.00	-5.5%
Noncapitalized Equipment		4400	3,500.00	4,000.00	14.3%
Food		4700	1,601,596.00	1,676,596.00	4.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,814,044.00</b>	<b>1,878,004.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	10,000.00	0.00	-100.0%
Travel and Conferences		5200	14,000.00	12,700.00	-9.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,145.00	1,633.00	-23.9%
Operations and Housekeeping Services		5500	55,000.00	55,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,500.00	42,794.00	-25.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,389.00	20,564.00	-57.5%
Communications		5900	6,000.00	1,740.00	-71.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>193,034.00</b>	<b>134,431.00</b>	<b>-30.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	45,000.00	73,641.00	63.6%
Equipment Replacement		6500	209,495.00	101,000.00	-51.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>254,495.00</b>	<b>174,641.00</b>	<b>-31.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	132,003.00	206,746.00	56.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>132,003.00</b>	<b>206,746.00</b>	<b>56.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,528,126.00</b>	<b>4,575,944.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,070,643.00	3,158,876.00	2.9%
3) Other State Revenue		8300-8599	220,697.00	227,136.00	2.9%
4) Other Local Revenue		8600-8799	1,406,859.00	1,283,258.00	-8.8%
5) TOTAL, REVENUES			4,698,199.00	4,669,270.00	-0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,341,123.00	4,314,198.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		132,003.00	206,746.00	56.6%
8) Plant Services	8000-8999		55,000.00	55,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,528,126.00	4,575,944.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			170,073.00	93,326.00	-45.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			170,073.00	93,326.00	-45.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,217,290.00	1,387,363.00	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,217,290.00	1,387,363.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,217,290.00	1,387,363.00	14.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,387,363.00	1,480,689.00	6.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	10,000.00	-50.0%
5) TOTAL, REVENUES			20,000.00	10,000.00	-50.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,800.00	60,000.00	408.5%
5) Services and Other Operating Expenditures		5000-5999	440,168.00	344,090.00	-21.8%
6) Capital Outlay		6000-6999	8,032.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			460,000.00	404,090.00	-12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(440,000.00)	(394,090.00)	-10.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(440,000.00)	(394,090.00)	-10.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,563,191.00	2,123,191.00	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,563,191.00	2,123,191.00	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,563,191.00	2,123,191.00	-17.2%
2) Ending Balance, June 30 (E + F1e)			2,123,191.00	1,729,101.00	-18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,123,191.00	1,729,101.00	-18.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	10,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	10,000.00	-50.0%
<b>TOTAL, REVENUES</b>			20,000.00	10,000.00	-50.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,800.00	60,000.00	408.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			11,800.00	60,000.00	408.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	430,548.00	344,090.00	-20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,620.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>440,168.00</b>	<b>344,090.00</b>	<b>-21.8%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,032.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,032.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>460,000.00</b>	<b>404,090.00</b>	<b>-12.2%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	10,000.00	-50.0%
5) TOTAL, REVENUES			20,000.00	10,000.00	-50.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		460,000.00	404,090.00	-12.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			460,000.00	404,090.00	-12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(440,000.00)	(394,090.00)	-10.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(440,000.00)	(394,090.00)	-10.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,563,191.00	2,123,191.00	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,563,191.00	2,123,191.00	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,563,191.00	2,123,191.00	-17.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,123,191.00	1,729,101.00	-18.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	262,785.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,761,000.00	1,000,000.00	-43.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,498,215.00)	(1,000,000.00)	-33.3%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,498,215.00)	(1,000,000.00)	-33.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,373,057.00	2,874,842.00	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,373,057.00	2,874,842.00	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,373,057.00	2,874,842.00	-34.3%
2) Ending Balance, June 30 (E + F1e)			2,874,842.00	1,874,842.00	-34.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,874,842.00	1,874,842.00	-34.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	262,785.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			262,785.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	1,761,000.00	1,000,000.00	-43.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,761,000.00	1,000,000.00	-43.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,498,215.00)	(1,000,000.00)	-33.3%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	262,785.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,761,000.00	1,000,000.00	-43.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,498,215.00)	(1,000,000.00)	-33.3%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,498,215.00)	(1,000,000.00)	-33.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,373,057.00	2,874,842.00	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,373,057.00	2,874,842.00	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,373,057.00	2,874,842.00	-34.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,874,842.00	1,874,842.00	-34.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	5,000.00	-44.4%
5) TOTAL, REVENUES			9,000.00	5,000.00	-44.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,000.00	5,000.00	-44.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	580,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(580,000.00)	(580,000.00)	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(571,000.00)	(575,000.00)	0.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,858,481.00	1,287,481.00	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,858,481.00	1,287,481.00	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,858,481.00	1,287,481.00	-30.7%
2) Ending Balance, June 30 (E + F1e)			1,287,481.00	712,481.00	-44.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,287,481.00	712,481.00	-44.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	9,000.00	5,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,000.00</b>	<b>5,000.00</b>	<b>-44.4%</b>
<b>TOTAL, REVENUES</b>			<b>9,000.00</b>	<b>5,000.00</b>	<b>-44.4%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	580,000.00	580,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>580,000.00</b>	<b>580,000.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(580,000.00)</b>	<b>(580,000.00)</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	5,000.00	-44.4%
5) TOTAL, REVENUES			9,000.00	5,000.00	-44.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,000.00	5,000.00	-44.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	580,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(580,000.00)	(580,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(571,000.00)	(575,000.00)	0.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,858,481.00	1,287,481.00	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,858,481.00	1,287,481.00	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,858,481.00	1,287,481.00	-30.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,287,481.00	712,481.00	-44.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	5,000.00	-33.3%
5) TOTAL, REVENUES			7,500.00	5,000.00	-33.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,437.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	27,793.00	0.00	-100.0%
6) Capital Outlay		6000-6999	390,140.00	380,000.00	-2.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	536,285.00	394,949.00	-26.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			960,655.00	774,949.00	-19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(953,155.00)	(769,949.00)	-19.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,908.00	308,050.00	-31.4%
b) Transfers Out		7600-7629	33,000.00	19,900.00	-39.7%
2) Other Sources/Uses					
a) Sources		8930-8979	371,870.00	330,000.00	-11.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			787,778.00	618,150.00	-21.5%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(165,377.00)	(151,799.00)	-8.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,530,612.00	1,365,235.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,530,612.00	1,365,235.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,530,612.00	1,365,235.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			1,365,235.00	1,213,436.00	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,365,235.00	1,213,436.00	-11.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,500.00	5,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,500.00</b>	<b>5,000.00</b>	<b>-33.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,500.00</b>	<b>5,000.00</b>	<b>-33.3%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,437.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,437.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12		2012-13 Budget	Percent Difference
			Estimated	Actuals		
Professional/Consulting Services and Operating Expenditures		5800	27,763.00		0.00	-100.0%
Communications		5900	0.00		0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,793.00</b>		<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00		0.00	0.0%
Land Improvements		6170	0.00		0.00	0.0%
Buildings and Improvements of Buildings		6200	18,270.00		50,000.00	173.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00		0.00	0.0%
Equipment		6400	371,870.00		330,000.00	-11.3%
Equipment Replacement		6500	0.00		0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>390,140.00</b>		<b>380,000.00</b>	<b>-2.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
All Other Transfers Out to All Others		7299	0.00		0.00	0.0%
Debt Service						
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00		0.00	0.0%
Debt Service - Interest		7438	52,580.00		54,758.00	4.1%
Other Debt Service - Principal		7439	483,705.00		340,191.00	-29.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>536,285.00</b>		<b>394,949.00</b>	<b>-26.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>960,655.00</b>		<b>774,949.00</b>	<b>-19.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	448,908.00	308,050.00	-31.4%
(a) TOTAL, INTERFUND TRANSFERS IN			448,908.00	308,050.00	-31.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	33,000.00	19,900.00	-39.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,000.00	19,900.00	-39.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	371,870.00	330,000.00	-11.3%
(c) TOTAL, SOURCES			371,870.00	330,000.00	-11.3%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			787,778.00	618,150.00	-21.5%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	5,000.00	-33.3%
5) TOTAL, REVENUES			7,500.00	5,000.00	-33.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		424,370.00	380,000.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	536,285.00	394,949.00	-26.4%
10) TOTAL, EXPENDITURES			960,655.00	774,949.00	-19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(953,155.00)	(769,949.00)	-19.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,908.00	308,050.00	-31.4%
b) Transfers Out		7600-7629	33,000.00	19,900.00	-39.7%
2) Other Sources/Uses					
a) Sources		8930-8979	371,870.00	330,000.00	-11.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			787,778.00	618,150.00	-21.5%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(165,377.00)	(151,799.00)	-8.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,530,612.00	1,365,235.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,530,612.00	1,365,235.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,530,612.00	1,365,235.00	-10.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,365,235.00	1,213,436.00	-11.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,365,235.00	1,213,436.00	-11.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	787,843.00	58,000.00	-92.6%
5) TOTAL, REVENUES			787,843.00	58,000.00	-92.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	37,099.54	75,000.00	102.2%
5) Services and Other Operating Expenditures		5000-5999	41,719.00	10,202.00	-75.5%
6) Capital Outlay		6000-6999	101,760.46	386,000.00	279.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,461.00	31,461.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			212,040.00	502,663.00	137.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			575,803.00	(444,663.00)	-177.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			575,803.00	(444,663.00)	-177.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,094,194.00	1,669,997.00	52.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,094,194.00	1,669,997.00	52.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,094,194.00	1,669,997.00	52.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,669,997.00	1,225,334.00	-26.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	779,843.00	50,000.00	-93.6%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			787,843.00	58,000.00	-92.6%
<b>TOTAL, REVENUES</b>			787,843.00	58,000.00	-92.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,000.30	35,500.00	36.5%
Noncapitalized Equipment		4400	11,099.24	39,500.00	255.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			37,099.54	75,000.00	102.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,802.00	8,802.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,917.00	1,400.00	-95.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>41,719.00</b>	<b>10,202.00</b>	<b>-75.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,760.46	386,000.00	279.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>101,760.46</b>	<b>386,000.00</b>	<b>279.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	31,461.00	31,461.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>31,461.00</b>	<b>31,461.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>212,040.00</b>	<b>502,663.00</b>	<b>137.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	787,843.00	58,000.00	-92.6%
5) TOTAL, REVENUES			787,843.00	58,000.00	-92.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		180,579.00	471,202.00	160.9%
9) Other Outgo	9000-9999	Except 7600-7699	31,461.00	31,461.00	0.0%
10) TOTAL, EXPENDITURES			212,040.00	502,663.00	137.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			575,803.00	(444,663.00)	-177.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			575,803.00	(444,663.00)	-177.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,094,194.00	1,669,997.00	52.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,094,194.00	1,669,997.00	52.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,094,194.00	1,669,997.00	52.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,669,997.00	1,225,334.00	-26.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	221,513.00	6,000.00	-97.3%
5) TOTAL, REVENUES			221,513.00	6,000.00	-97.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,411.00	New
5) Services and Other Operating Expenditures		5000-5999	5,400.00	5,000.00	-7.4%
6) Capital Outlay		6000-6999	0.00	26,589.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,400.00	35,000.00	548.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			216,113.00	(29,000.00)	-113.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	400,694.00	79,223.00	-80.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(400,694.00)	(79,223.00)	-80.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(184,581.00)	(108,223.00)	-41.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,140,418.00	1,955,837.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,140,418.00	1,955,837.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,140,418.00	1,955,837.00	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,955,837.00	1,847,614.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,955,837.00	1,847,614.00	-5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)					
			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	210,713.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,800.00	6,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			221,513.00	6,000.00	-97.3%
<b>TOTAL, REVENUES</b>			221,513.00	6,000.00	-97.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,411.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	3,411.00	New

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,400.00	5,000.00	-7.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,400.00</b>	<b>5,000.00</b>	<b>-7.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,589.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>26,589.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,400.00</b>	<b>35,000.00</b>	<b>548.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	300,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,694.00	79,223.00	-21.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>400,694.00</b>	<b>79,223.00</b>	<b>-80.2%</b>



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(400,694.00)	(79,223.00)	-80.2%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	221,513.00	6,000.00	-97.3%
5) TOTAL, REVENUES			221,513.00	6,000.00	-97.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,400.00	35,000.00	548.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,400.00	35,000.00	548.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			216,113.00	(29,000.00)	-113.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	400,694.00	79,223.00	-80.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(400,694.00)	(79,223.00)	-80.2%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(184,581.00)	(108,223.00)	-41.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,140,418.00	1,955,837.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,140,418.00	1,955,837.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,140,418.00	1,955,837.00	-8.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,955,837.00	1,847,614.00	-5.5%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,955,837.00	1,847,614.00	-5.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Estimated Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

July 1 Budget (Single Adoption)  
Capital Project Fund for Blended Component Units  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,002,173.00	755,080.00	-24.7%
5) TOTAL, REVENUES			1,002,173.00	755,080.00	-24.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	354,811.00	106,358.00	-70.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	720,299.00	719,909.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,075,110.00	826,267.00	-23.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(72,937.00)	(71,187.00)	-2.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	32,000.00	32,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,000.00)	(32,000.00)	0.0%

July 1 Budget (Single Adoption)  
Capital Project Fund for Blended Component Units  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(104,937.00)	(103,187.00)	-1.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,494,565.00	1,389,628.00	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,494,565.00	1,389,628.00	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,494,565.00	1,389,628.00	-7.0%
2) Ending Balance, June 30 (E + F1e)			1,389,628.00	1,286,441.00	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,389,628.00	1,286,441.00	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	885,000.00	885,000.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	80.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	117,173.00	(130,000.00)	-210.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,002,173.00	755,080.00	-24.7%
<b>TOTAL, REVENUES</b>			1,002,173.00	755,080.00	-24.7%



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	354,811.00	106,358.00	-70.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>354,811.00</b>	<b>106,358.00</b>	<b>-70.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	510,727.00	498,893.00	-2.3%
Other Debt Service - Principal		7439	209,572.00	221,016.00	5.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>720,299.00</b>	<b>719,909.00</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,075,110.00</b>	<b>826,267.00</b>	<b>-23.1%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	32,000.00	32,000.00	0.0%
(d) TOTAL, USES			32,000.00	32,000.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			(32,000.00)	(32,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,002,173.00	755,080.00	-24.7%
5) TOTAL, REVENUES			1,002,173.00	755,080.00	-24.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		354,811.00	106,358.00	-70.0%
9) Other Outgo	9000-9999	Except 7600-7699	720,299.00	719,909.00	-0.1%
10) TOTAL, EXPENDITURES			1,075,110.00	826,267.00	-23.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(72,937.00)	(71,187.00)	-2.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	32,000.00	32,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,000.00)	(32,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(104,937.00)	(103,187.00)	-1.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,494,565.00	1,389,628.00	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,494,565.00	1,389,628.00	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,494,565.00	1,389,628.00	-7.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,389,628.00	1,286,441.00	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	1,389,628.00	1,286,441.00
Total, Restricted Balance		1,389,628.00	1,286,441.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,203,756.00	3,376,630.00	5.4%
5) TOTAL, REVENUES			3,203,756.00	3,376,630.00	5.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,795,481.00	3,244,456.00	-14.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,795,481.00	3,244,456.00	-14.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(591,725.00)	132,174.00	-122.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(591,725.00)	132,174.00	-122.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,095,367.00	2,503,642.00	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,095,367.00	2,503,642.00	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,095,367.00	2,503,642.00	-19.1%
2) Ending Balance, June 30 (E + F1e)			2,503,642.00	2,635,816.00	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,503,642.00	2,635,816.00	5.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,063,270.00	3,364,157.00	9.8%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	82,912.00	0.00	-100.0%
Supplemental Taxes		8614	45,101.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,473.00	12,473.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,203,756.00	3,376,630.00	5.4%
<b>TOTAL, REVENUES</b>			3,203,756.00	3,376,630.00	5.4%

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

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,220,000.00	1,735,000.00	-21.8%
Bond Interest and Other Service Charges		7434	1,575,481.00	1,509,456.00	-4.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,795,481.00</b>	<b>3,244,456.00</b>	<b>-14.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>3,795,481.00</b>	<b>3,244,456.00</b>	<b>-14.5%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,203,756.00	3,376,630.00	5.4%
5) TOTAL, REVENUES			3,203,756.00	3,376,630.00	5.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,795,481.00	3,244,456.00	-14.5%
10) TOTAL, EXPENDITURES			3,795,481.00	3,244,456.00	-14.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(591,725.00)	132,174.00	-122.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(591,725.00)	132,174.00	-122.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,095,367.00	2,503,642.00	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,095,367.00	2,503,642.00	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,095,367.00	2,503,642.00	-19.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,503,642.00	2,635,816.00	5.3%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,503,642.00	2,635,816.00	5.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	2,503,642.00	2,635,816.00
Total, Restricted Balance		2,503,642.00	2,635,816.00



Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,459,204.00	1,431,535.00	-1.9%
5) TOTAL, REVENUES			1,459,204.00	1,431,535.00	-1.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,531.00	93,625.00	-19.0%
3) Employee Benefits		3000-3999	28,608.00	33,598.00	17.4%
4) Books and Supplies		4000-4999	183,052.00	162,444.00	-11.3%
5) Services and Other Operating Expenses		5000-5999	1,307,409.00	1,249,533.00	-4.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,634,600.00	1,539,200.00	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(175,396.00)	(107,665.00)	-38.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(175,396.00)	(107,665.00)	-38.6%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	1,721,633.00	1,546,237.00	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,633.00	1,546,237.00	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			1,721,633.00	1,546,237.00	-10.2%
2) Ending Net Assets/Position, June 30 (E + F1e)					
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	1,546,237.00	1,438,572.00	-7.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,360.00	11,860.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,365,504.00	1,365,504.00	0.0%
All Other Fees and Contracts		8689	70,340.00	54,171.00	-23.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,459,204.00</b>	<b>1,431,535.00</b>	<b>-1.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,459,204.00</b>	<b>1,431,535.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	41,500.00	1,500.00	-96.4%
Classified Supervisors' and Administrators' Salaries		2300	62,673.00	79,548.00	26.9%
Clerical, Technical and Office Salaries		2400	11,358.00	12,577.00	10.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>115,531.00</b>	<b>93,625.00</b>	<b>-19.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,951.00	10,091.00	1.4%
OASDI/Medicare/Alternative		3301-3302	7,500.00	7,251.00	-3.3%
Health and Welfare Benefits		3401-3402	6,642.00	5,514.00	-17.0%
Unemployment Insurance		3501-3502	1,681.00	1,454.00	-13.5%
Workers' Compensation		3601-3602	1,265.00	1,142.00	-9.7%
OPEB, Allocated		3701-3702	0.00	6,193.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,569.00	1,953.00	24.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,608.00</b>	<b>33,598.00</b>	<b>17.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,964.00	93,710.00	-14.0%
Noncapitalized Equipment		4400	74,088.00	68,734.00	-7.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>183,052.00</b>	<b>162,444.00</b>	<b>-11.3%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,320.00	3,120.00	136.4%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	583,000.00	583,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,550.00	1,000.00	-60.8%
Transfers of Direct Costs - Interfund		5750	73,078.00	64,263.00	-12.1%
Professional/Consulting Services and Operating Expenditures		5800	645,661.00	596,350.00	-7.6%
Communications		5900	1,300.00	1,300.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,307,409.00</b>	<b>1,249,533.00</b>	<b>-4.4%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,634,600.00</b>	<b>1,539,200.00</b>	<b>-5.8%</b>

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,459,204.00	1,431,535.00	-1.9%
5) TOTAL, REVENUES			1,459,204.00	1,431,535.00	-1.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,634,600.00	1,539,200.00	-5.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,634,600.00	1,539,200.00	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(175,396.00)	(107,665.00)	-38.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(175,396.00)	(107,665.00)	-38.6%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	1,721,633.00	1,546,237.00	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,721,633.00	1,546,237.00	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			1,721,633.00	1,546,237.00	-10.2%
2) Ending Net Assets/Position, June 30 (E + F1e)			1,546,237.00	1,438,572.00	-7.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	1,546,237.00	1,438,572.00	-7.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Estimated Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			12,947.64	12,947.64	12,947.64	12,947.64
a. Kindergarten	1,396.95	1,396.95				
b. Grades One through Three	4,317.26	4,317.26				
c. Grades Four through Six	4,342.03	4,342.03				
d. Grades Seven and Eight	2,890.50	2,890.50				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.90	0.90				
g. Community Day School						
2. Special Education						
a. Special Day Class	377.66	377.66	377.66	377.66	377.66	377.66
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	9.28	9.28	9.28	9.28	9.28	9.28
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,334.58	13,334.58	13,334.58	13,334.58	13,334.58	13,334.58
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	42.86	42.86	42.86	42.86	42.86	42.86
b. High School						
8. Special Education						
a. Special Day Class - Elementary	3.67	3.67	3.67	3.67	3.67	3.67
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	46.53	46.53	46.53	46.53	46.53	46.53
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	13,381.11	13,381.11	13,381.11	13,381.11	13,381.11	13,381.11
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	13,381.11	13,381.11	13,381.11	13,381.11	13,381.11	13,381.11
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>		3,982,535.00	11,920,141.00	17,779,272.00	16,768,410.00	10,261,985.00	6,285,944.00	16,007,852.00	14,474,179.00
<b>B. RECEIPTS</b>									
Revenue Limit Sources		(311,918.00)	479,289.00	3,202,870.00	1,181,740.00	2,282,330.00	2,282,330.00	4,828,396.00	549,752.00
Principal Apportionment		987,189.00	9,675.00	1,075,650.00	137,746.00	1,683,918.00	12,351,448.00	880,580.00	205,878.00
Property Taxes									
Miscellaneous Funds									
Federal Revenue		80,280.00	128,448.00	401,400.00	101,688.00	48,168.00	128,448.00	310,416.00	32,112.00
Other State Revenue		167,732.00	1,492,815.00	2,163,743.00	1,023,166.00	905,753.00	503,196.00	1,694,094.00	1,912,145.00
Other Local Revenue		65,989.00	115,481.00	1,146,559.00	(362,940.00)	197,967.00	2,887,020.00	288,702.00	222,713.00
Interfund Transfers In		1,599,900.00							
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		2,589,172.00	2,225,708.00	7,990,222.00	2,081,400.00	5,118,136.00	18,152,442.00	8,002,188.00	2,922,600.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		302,289.00	554,196.00	4,886,998.00	4,987,760.00	5,088,523.00	4,987,760.00	4,937,379.00	5,038,142.00
Classified Salaries		0.00	768,713.00	862,841.00	1,537,425.00	1,584,490.00	1,600,178.00	1,364,857.00	1,207,977.00
Employee Benefits		1,262,685.00	1,306,990.00	2,613,980.00	1,838,647.00	1,838,647.00	1,683,580.00	2,259,542.00	1,484,209.00
Books and Supplies		68,901.00	180,202.00	355,104.00	408,105.00	270,303.00	296,803.00	296,803.00	265,003.00
Services		100,359.00	262,476.00	517,232.00	594,431.00	393,714.00	432,314.00	432,314.00	385,994.00
Capital Outlay									
Other Outgo		169,332.00		16,929.00	8,962.00	118,500.00	23,899.00	244,966.00	60,744.00
Interfund Transfers Out					59,495.00				
All Other Financing Uses									
<b>TOTAL DISBURSEMENTS</b>		1,903,566.00	3,072,577.00	9,253,084.00	9,434,825.00	9,294,177.00	9,024,534.00	9,535,861.00	8,442,069.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<u>Assets</u>									
Cash Not In Treasury									
Accounts Receivable		11,062,000.00	7,522,000.00	769,000.00	1,147,000.00	200,000.00	594,000.00		
Due From Other Funds									
9310									
9320									
Stores									
Prepaid Expenditures									
9330									
Other Current Assets									
9340									
<b>SUBTOTAL ASSETS</b>		0.00	11,062,000.00	7,522,000.00	1,147,000.00	200,000.00	594,000.00	0.00	0.00
<u>Liabilities</u>									
Accounts Payable									
Due To Other Funds		3,810,000.00	816,000.00	517,000.00	300,000.00				
9610									
Current Loans									
9640									
Deferred Revenues									
9650									
<b>SUBTOTAL LIABILITIES</b>		0.00	816,000.00	517,000.00	300,000.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing									
9910									
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	7,252,000.00	252,000.00	847,000.00	200,000.00	594,000.00	0.00	0.00
<b>E. NET INCREASE/DECREASE</b>									
(B - C + D)		7,937,606.00	5,859,131.00	(1,010,862.00)	(6,506,425.00)	(3,976,041.00)	9,721,908.00	(1,533,673.00)	(5,519,469.00)
<b>F. ENDING CASH (A + E)</b>		11,920,141.00	17,779,272.00	16,768,410.00	10,261,985.00	6,285,944.00	16,007,852.00	14,474,179.00	8,954,710.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

	Object	ESTIMATES THROUGH THE MONTH OF					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	JUNE					
<b>A. BEGINNING CASH</b>											
		8,954,710.00	3,443,890.00	9,469,529.00	1,963,944.00	1,963,944.00					
<b>B. RECEIPTS</b>											
Revenue Limit Sources	8010-8019	310,871.00	1,793,238.00	791,904.00			15,332,514.00		32,723,316.00	38,624,386.00	
Principal Apportionment	8020-8079	1,455,819.00	10,434,114.00	(1,303,685.00)	936,007.00				28,854,339.00	28,854,339.00	
Property Taxes	8080-8099						177,979.00		177,979.00	177,979.00	
Miscellaneous Funds	8100-8299	1,461,095.00	117,744.00	64,224.00	1,519,967.00		958,007.00		5,351,997.00	5,351,995.00	
Federal Revenue	8300-8599	100,639.00	1,945,692.00	1,023,166.00	570,289.00		3,270,775.00		16,773,205.00	16,773,205.00	
Other State Revenue	8600-8799	247,459.00	1,979,671.00	181,470.00	371,188.00		907,349.00		8,248,628.00	8,248,628.00	
Other Local Revenue	8910-8929								1,599,900.00	1,599,900.00	
Interfund Transfers In									0.00	0.00	
All Other Financing Sources	8930-8979	3,575,883.00	16,270,459.00	757,079.00	3,397,451.00		20,646,624.00	0.00	93,729,364.00	99,630,432.00	
<b>TOTAL RECEIPTS</b>											
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999	4,836,616.00	4,886,998.00	4,886,998.00	4,987,760.00				50,381,419.00	50,381,418.00	
Classified Salaries	2000-2999	1,615,866.00	1,411,921.00	1,411,921.00	1,411,921.00		909,905.00		15,688,015.00	15,688,015.00	
Employee Benefits	3000-3999	1,905,104.00	2,591,827.00	1,838,647.00	1,528,514.00				22,152,372.00	22,152,370.00	
Books and Supplies	4000-4999	296,803.00	551,206.00	365,704.00	689,008.00		1,256,115.00		5,300,060.00	5,300,062.00	
Services	5000-5999	432,314.00	802,868.00	532,672.00	1,003,585.00		1,829,613.00		7,719,886.00	7,719,885.00	
Capital Outlay	6000-6599								0.00	0.00	
Other Outgo	7000-7499			302,722.00	49,790.00		169,285.00		995,797.00	995,796.00	
Interfund Transfers Out	7600-7629								228,827.00	228,827.00	
All Other Financing Uses	7630-7699								0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>											
		9,086,703.00	10,244,820.00	9,338,664.00	9,670,578.00		4,164,918.00	0.00	102,466,376.00	102,466,373.00	
<b>D. BALANCE SHEET TRANSACTIONS</b>											
<b>Assets</b>											
Cash Not in Treasury	9111-9199								0.00	0.00	
Accounts Receivable	9200-9299			(75,000.00)	(1,000,000.00)		(20,646,624.00)		(427,624.00)		
Due From Other Funds	9310								0.00		
Stores	9320								0.00		
Prepaid Expenditures	9330								0.00		
Other Current Assets	9340								0.00		
<b>SUBTOTAL ASSETS</b>		0.00	0.00	(75,000.00)	(1,000,000.00)		(20,646,624.00)	0.00	(427,624.00)		
<b>Liabilities</b>											
Accounts Payable	9500-9599			(1,151,000.00)	(1,000,000.00)		(4,164,918.00)		(872,918.00)		
Due To Other Funds	9610								0.00		
Current Loans	9640								0.00		
Deferred Revenues	9650			(1,151,000.00)	(1,000,000.00)		(4,164,918.00)	0.00	(872,918.00)		
<b>SUBTOTAL LIABILITIES</b>		0.00	0.00	(1,151,000.00)	(1,000,000.00)		(4,164,918.00)	0.00	(872,918.00)		
Nonoperating									0.00		
Suspense Clearing	9910								0.00		
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>											
		0.00	0.00	1,076,000.00	0.00		(16,481,706.00)	0.00	445,294.00		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>											
		(5,510,820.00)	6,025,639.00	(7,505,585.00)	(6,273,127.00)		0.00	0.00	(8,291,718.00)	(2,835,941.00)	
<b>F. ENDING CASH (A + E)</b>											
		3,443,890.00	9,469,529.00	1,963,944.00	(4,309,183.00)				(4,309,183.00)		
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>		(4,309,183.00)	5,472,626.00	10,441,699.00	10,422,639.00	3,839,192.00	659,272.00	10,194,278.00	9,285,890.00
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Principal Apportionment	8010-8019	(124,349.00)	755,909.00	3,972,610.00	1,770,331.00	2,945,098.00	2,945,098.00	5,733,124.00	10,242.00
Property Taxes	8020-8079	987,189.00	9,675.00	1,075,650.00	137,746.00	1,683,918.00	12,351,448.00	880,590.00	205,878.00
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	80,280.00	128,448.00	401,400.00	101,688.00	48,169.00	128,448.00	310,416.00	32,112.00
Other State Revenue	8300-8599	171,925.00	1,530,136.00	2,217,837.00	1,048,745.00	928,397.00	515,776.00	1,736,446.00	1,959,949.00
Other Local Revenue	8600-8799	65,989.00	115,481.00	1,146,559.00	(362,940.00)	197,967.00	2,887,020.00	288,702.00	222,713.00
Interfund Transfers In	8910-8929	1,580,000.00							
All Other Financing Sources	8930-8979	2,761,034.00	2,539,649.00	8,814,056.00	2,695,570.00	5,803,548.00	18,827,790.00	8,949,268.00	2,430,894.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	309,846.00	568,050.00	5,009,172.00	5,112,454.00	5,215,736.00	5,112,454.00	5,060,813.00	5,164,095.00
Classified Salaries	2000-2999	0.00	780,243.00	875,783.00	1,560,487.00	1,608,257.00	1,624,180.00	1,385,330.00	1,226,097.00
Employee Benefits	3000-3999	1,346,726.00	1,393,980.00	2,787,958.00	1,961,022.00	1,961,022.00	1,785,635.00	2,409,931.00	1,582,994.00
Books and Supplies	4000-4999	70,554.00	184,527.00	363,627.00	417,899.00	276,790.00	303,927.00	303,927.00	271,363.00
Services	5000-5999	102,767.00	268,776.00	529,646.00	608,698.00	403,163.00	442,689.00	442,689.00	395,258.00
Capital Outlay	6000-6599								
Other Outgo	7000-7499	169,332.00		16,929.00	8,962.00	118,500.00	23,899.00	244,966.00	60,744.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		1,999,225.00	3,195,576.00	9,583,116.00	9,729,017.00	9,583,468.00	9,302,784.00	9,847,656.00	8,700,651.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	(427,624.00)	6,380,000.00	750,000.00	450,000.00	600,000.00			
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
<b>SUBTOTAL ASSETS</b>		12,430,000.00	6,380,000.00	750,000.00	450,000.00	600,000.00	0.00	0.00	0.00
<b>Liabilities</b>									
Accounts Payable	9500-9599	(872,918.00)	755,000.00						
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
<b>SUBTOTAL LIABILITIES</b>		(872,918.00)	755,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		445,294.00	5,625,000.00	750,000.00	450,000.00	600,000.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		9,781,809.00	4,969,073.00	(19,060.00)	(6,583,447.00)	(3,179,920.00)	9,525,006.00	(898,388.00)	(6,269,657.00)
<b>F. ENDING CASH (A + E)</b>		5,472,626.00	10,441,699.00	10,422,639.00	3,839,192.00	659,272.00	10,184,278.00	9,285,890.00	3,016,233.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>A. BEGINNING CASH</b>								
8010-8019	3,016,233.00	(3,389,418.00)	2,144,473.00	(6,100,631.00)				
<b>B. RECEIPTS</b>								
Revenue Limit Sources	(297,025.00)	1,601,205.00	314,095.00		14,514,492.00		34,140,830.00	40,041,900.00
Principal Apportionment	1,455,819.00	10,434,114.00	(1,303,885.00)	936,007.00			28,854,339.00	28,854,339.00
Property Taxes					177,979.00		177,979.00	177,979.00
Miscellaneous Funds	1,461,095.00	117,744.00	64,224.00	1,519,967.00	958,007.00		5,351,997.00	5,351,995.00
Federal Revenue	103,155.00	1,994,334.00	1,048,745.00	584,546.00	3,352,544.00		17,192,535.00	17,192,535.00
Other State Revenue	247,459.00	1,979,671.00	181,470.00	371,188.00	907,349.00		8,248,628.00	8,248,628.00
Other Local Revenue							1,580,000.00	1,580,000.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources	2,970,503.00	16,127,068.00	304,849.00	3,411,708.00	19,910,371.00	0.00	95,546,308.00	101,447,376.00
<b>TOTAL RECEIPTS</b>								
1000-1999	4,957,531.00	5,009,172.00	5,009,172.00	5,112,454.00			51,640,949.00	51,640,953.00
2000-2999	1,640,104.00	1,433,100.00	1,433,100.00	1,433,100.00	923,553.00		15,923,334.00	15,923,335.00
3000-3999	2,031,903.00	2,764,333.00	1,961,022.00	1,630,247.00			23,626,774.00	23,626,775.00
4000-4999	303,927.00	584,435.00	374,481.00	705,544.00	1,286,261.00		5,427,262.00	5,427,263.00
5000-5999	442,689.00	822,137.00	545,456.00	1,027,671.00	1,873,524.00		7,905,163.00	7,905,163.00
6000-6599							0.00	0.00
7000-7499			302,722.00	49,790.00	169,285.00		995,797.00	995,796.00
7600-7629							228,827.00	228,827.00
7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>								
9111-9199	9,376,154.00	10,593,177.00	9,625,953.00	9,958,806.00	4,252,623.00	0.00	105,748,106.00	105,748,112.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not In Treasury							0.00	
Accounts Receivable			(75,000.00)	(1,000,000.00)	(19,910,372.00)		(375,372.00)	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	0.00	0.00	(75,000.00)	(1,000,000.00)	(19,910,372.00)	0.00	(375,372.00)	
<b>Liabilities</b>								
Accounts Payable			(1,151,000.00)	(1,000,000.00)	(4,252,624.00)		(2,238,624.00)	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	0.00	0.00	(1,151,000.00)	(1,000,000.00)	(4,252,624.00)	0.00	(2,238,624.00)	
Nonoperating							0.00	
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	0.00	0.00	1,076,000.00	0.00	(15,657,748.00)	0.00	1,863,252.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(6,405,651.00)	5,533,891.00	(8,245,104.00)	(6,547,098.00)	0.00	0.00	(8,338,546.00)	(4,300,736.00)
<b>F. ENDING CASH (A + E)</b>								
	(3,389,418.00)	2,144,473.00	(6,100,631.00)	(12,647,729.00)			(12,647,729.00)	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	52,024,054.00	301	0.00	303	52,024,054.00	305	1,749,830.00		307	50,274,224.00	309
2000 - Classified Salaries	15,859,572.00	311	97.00	313	15,859,475.00	315	2,081,146.00		317	13,778,329.00	319
3000 - Employee Benefits (Excluding 3800)	22,036,261.30	321	973,166.00	323	21,063,095.30	325	724,251.00		327	20,338,844.30	329
4000 - Books, Supplies Equip Replace. (6500)	6,541,775.70	331	0.00	333	6,541,775.70	335	578,869.00		337	5,962,906.70	339
5000 - Services. . . & 7300 - Indirect Costs	7,553,708.00	341	0.00	343	7,553,708.00	345	1,623,331.00		347	5,930,377.00	349
TOTAL					103,042,108.00	365	TOTAL			96,284,681.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	44,942,082.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,412,974.00	380
3. STRS. . . . .	3101 & 3102	3,704,632.00	382
4. PERS. . . . .	3201 & 3202	377,420.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	909,705.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	7,686,404.30	385
7. Unemployment Insurance. . . . .	3501 & 3502	809,781.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	612,386.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	420,496.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		63,875,880.30	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		1,008,295.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		62,867,585.30	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		65.29%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	65.29%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	96,284,681.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,381,418.00	301	0.00	303	50,381,418.00	305	1,795,357.00		307	48,586,061.00	309
2000 - Classified Salaries	15,688,015.00	311	0.00	313	15,688,015.00	315	2,133,260.00		317	13,554,755.00	319
3000 - Employee Benefits (Excluding 3600)	22,028,937.00	321	839,364.00	323	21,189,573.00	325	786,114.00		327	20,403,459.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,300,062.00	331	0.00	333	5,300,062.00	335	588,722.00		337	4,711,340.00	339
5000 - Services. . . & 7300 - Indirect Costs	7,388,051.00	341	0.00	343	7,388,051.00	345	1,700,055.00		347	5,687,996.00	349
TOTAL					99,947,119.00	365			TOTAL	92,943,611.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	43,325,237.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,420,454.00 380
3. STRS. . . . .	3101 & 3102	3,574,645.00 382
4. PERS. . . . .	3201 & 3202	405,470.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	967,369.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,190,246.00 385
7. Unemployment Insurance. . . . .	3501 & 3502	525,901.00 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	572,844.00 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	420,496.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		62,402,662.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		901,109.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .		61,501,553.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		66.17%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	66.17%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	92,943,611.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		250,994.00	250,994.00
2. State Lottery Revenue	8560	1,662,494.00		360,876.00	2,023,370.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,662,494.00	0.00	611,870.00	2,274,364.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,662,494.00			1,662,494.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		46,872.00	46,872.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,662,494.00	0.00	46,872.00	1,709,366.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	564,998.00	564,998.00
<b>D. COMMENTS:</b>					

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

\*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	65,715,991.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,438.24	2.50%	6,599.20	2.70%	6,777.38
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		14.91	2.48%	15.28	2.68%	15.69
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		13,381.11	-0.38%	13,330.45	0.00%	13,330.45
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		86,350,310.00	2.11%	88,173,994.92	2.70%	90,554,679.98
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		86,350,310.00	2.11%	88,173,994.92	2.70%	90,554,679.98
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		67,118,368.96	2.11%	68,535,882.77	2.70%	70,386,341.65
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,940,713.00)	2.50%	(1,989,231.00)	2.40%	(2,036,972.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		538,335.00	0.00%	538,335.00	0.00%	538,335.00
1. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		65,715,990.96	2.08%	67,084,986.77	2.69%	68,887,704.65
2. Federal Revenues	8100-8299	156,298.00	0.00%	156,298.00	0.00%	156,298.00
3. Other State Revenues	8300-8599	10,234,613.00	2.50%	10,490,478.00	2.40%	10,742,250.00
4. Other Local Revenues	8600-8799	726,132.00	0.00%	726,132.00	0.00%	726,132.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,599,900.00	-1.24%	1,580,000.00	-36.58%	1,002,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(9,503,557.00)	6.00%	(10,073,770.00)	6.00%	(10,678,197.00)
6. Total (Sum lines A11 thru A5)		68,929,376.96	1.50%	69,964,124.77	1.25%	70,836,187.65
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,194,532.00		41,199,395.00
b. Step & Column Adjustment				1,004,863.00		1,029,985.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,194,532.00	2.50%	41,199,395.00	2.50%	42,229,380.00
2. Classified Salaries						
a. Base Salaries				8,062,757.00		8,183,698.00
b. Step & Column Adjustment				120,941.00		122,756.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,062,757.00	1.50%	8,183,698.00	1.50%	8,306,454.00
3. Employee Benefits	3000-3999	16,172,189.00	7.20%	17,336,792.00	7.03%	18,555,213.00
4. Books and Supplies	4000-4999	2,575,721.00	2.40%	2,637,538.00	-9.48%	2,387,538.00
5. Services and Other Operating Expenditures	5000-5999	4,567,148.00	2.40%	4,676,760.00	2.60%	4,798,355.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	527,630.00	0.00%	527,630.00	0.00%	527,630.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(678,637.00)	0.00%	(678,637.00)	0.00%	(678,637.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	228,827.00	0.00%	228,827.00	0.00%	228,827.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		71,650,167.00	3.44%	74,112,003.00	3.03%	76,354,760.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,720,790.04)		(4,147,878.23)		(5,518,572.35)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,391,032.00		14,670,241.96		10,522,363.73
2. Ending Fund Balance (Sum lines C and D1)		14,670,241.96		10,522,363.73		5,003,791.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,731,257.00		1,731,257.00		1,731,257.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,901,335.00		1,457,711.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,073,992.00		3,172,444.00		
2. Unassigned/Unappropriated	9790	7,963,658.00		4,160,951.73		3,272,534.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,670,242.00		10,522,363.73		5,003,791.38

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,073,992.00		3,172,444.00		0.00
c. Unassigned/Unappropriated	9790	7,963,658.00		4,160,951.73		3,272,534.38
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		11,037,650.00		7,333,395.73		3,272,534.38

**F. ASSUMPTIONS**

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

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	1,940,713.00	2.50%	1,989,231.00	2.40%	2,036,972.00
2. Federal Revenues	8100-8299	5,195,697.00	0.00%	5,195,697.00	0.00%	5,195,697.00
3. Other State Revenues	8300-8599	6,538,592.00	2.50%	6,702,057.00	2.40%	6,862,906.00
4. Other Local Revenues	8600-8799	7,522,496.00	0.00%	7,522,496.00	0.00%	7,522,496.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,503,557.00	6.00%	10,073,770.00	6.00%	10,678,197.00
6. Total (Sum lines A1 thru A5)		30,701,055.00	2.55%	31,483,251.00	2.58%	32,296,268.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,186,886.00		10,441,558.00
b. Step & Column Adjustment				254,672.00		261,039.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,186,886.00	2.50%	10,441,558.00	2.50%	10,702,597.00
2. Classified Salaries						
a. Base Salaries				7,625,258.00		7,739,637.00
b. Step & Column Adjustment				114,379.00		116,094.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,625,258.00	1.50%	7,739,637.00	1.50%	7,855,731.00
3. Employee Benefits	3000-3999	5,980,181.00	5.18%	6,289,983.00	4.97%	6,602,883.00
4. Books and Supplies	4000-4999	2,724,341.00	2.40%	2,789,725.00	2.60%	2,862,258.00
5. Services and Other Operating Expenditures	5000-5999	3,152,737.00	2.40%	3,228,403.00	2.60%	3,312,341.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	800,000.00	0.00%	800,000.00	0.00%	800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	346,803.00	0.00%	346,803.00	0.00%	346,803.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,816,206.00	2.66%	31,636,109.00	2.68%	32,482,613.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(115,151.00)		(152,858.00)		(186,345.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,225,845.00		1,110,694.00		957,836.00
2. Ending Fund Balance (Sum lines C and D1)		1,110,694.00		957,836.00		771,491.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,110,694.00		957,836.00		771,491.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,110,694.00		957,836.00		771,491.00

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	67,656,704.00	2.10%	69,074,217.77	2.68%	70,924,676.65
2. Federal Revenues	8100-8299	5,351,995.00	0.00%	5,351,995.00	0.00%	5,351,995.00
3. Other State Revenues	8300-8599	16,773,205.00	2.50%	17,192,535.00	2.40%	17,605,156.00
4. Other Local Revenues	8600-8799	8,248,628.00	0.00%	8,248,628.00	0.00%	8,248,628.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,599,900.00	-1.24%	1,580,000.00	-36.58%	1,002,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		99,630,431.96	1.82%	101,447,375.77	1.66%	103,132,455.65
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,381,418.00		51,640,953.00
b. Step & Column Adjustment				1,259,535.00		1,291,024.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,381,418.00	2.50%	51,640,953.00	2.50%	52,931,977.00
2. Classified Salaries						
a. Base Salaries				15,688,015.00		15,923,335.00
b. Step & Column Adjustment				235,320.00		238,850.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,688,015.00	1.50%	15,923,335.00	1.50%	16,162,185.00
3. Employee Benefits	3000-3999	22,152,370.00	6.66%	23,626,775.00	6.48%	25,158,096.00
4. Books and Supplies	4000-4999	5,300,062.00	2.40%	5,427,263.00	-3.27%	5,249,796.00
5. Services and Other Operating Expenditures	5000-5999	7,719,885.00	2.40%	7,905,163.00	2.60%	8,110,696.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,327,630.00	0.00%	1,327,630.00	0.00%	1,327,630.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(331,834.00)	0.00%	(331,834.00)	0.00%	(331,834.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	228,827.00	0.00%	228,827.00	0.00%	228,827.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		102,466,373.00	3.20%	105,748,112.00	2.92%	108,837,373.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,835,941.04)		(4,300,736.23)		(5,704,917.35)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,616,877.00		15,780,935.96		11,480,199.73
2. Ending Fund Balance (Sum lines C and D1)		15,780,935.96		11,480,199.73		5,775,282.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,731,257.00		1,731,257.00		1,731,257.00
b. Restricted	9740	1,110,694.00		957,836.00		771,491.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,901,335.00		1,457,711.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,073,992.00		3,172,444.00		0.00
2. Unassigned/Unappropriated	9790	7,963,658.00		4,160,951.73		3,272,534.38
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		15,780,936.00		11,480,199.73		5,775,282.38

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,073,992.00		3,172,444.00		0.00
c. Unassigned/Unappropriated	9790	7,963,658.00		4,160,951.73		3,272,534.38
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,037,650.00		7,333,395.73		3,272,534.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.77%		6.93%		3.01%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		13,334.58		13,334.58		13,334.58
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		102,466,373.00		105,748,112.00		108,837,373.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		102,466,373.00		105,748,112.00		108,837,373.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,073,991.19		3,172,443.36		3,265,121.19
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,073,991.19		3,172,443.36		3,265,121.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,098.24	6,235.24
2. Inflation Increase	0041	137.00	203.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,235.24	6,438.24
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,235.24	6,438.24
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	14.44	14.91
c. Revenue Limit ADA	0033	13,381.11	13,381.11
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	83,627,655.54	86,350,310.00
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	83,627,655.54	86,350,310.00
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	66,398,685.95	67,118,368.96
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,138,871.00	770,365.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	232,835.00	177,979.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	906,036.00	592,386.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	67,304,721.95	67,710,754.96

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	28,693,424.00	28,693,424.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	160,915.00	160,915.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	28,854,339.00	28,854,339.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	38,450,382.95	38,856,415.96
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	229,542.00	232,030.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(229,542.00)	(232,030.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	38,220,840.95	38,624,385.96
43. Less: Revenue Limit State Apportionment Receipts	---	21,666,489.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	16,554,351.95	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	92,173.00	91,399.00
46. California High School Exit Exam	9002	230,425.00	232,054.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	222,859.00	223,807.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	545,457.00	547,260.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(87,762.00)	0.00	(216,299.00)				
Other Sources/Uses Detail					2,674,000.00	610,999.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	14,654.00	0.00	84,296.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	132,003.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					262,785.00	1,761,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	580,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	30.00	0.00						
Other Sources/Uses Detail					448,908.00	33,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	400,694.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	73,078.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>87,762.00</b>	<b>(87,762.00)</b>	<b>216,299.00</b>	<b>(216,299.00)</b>	<b>3,385,693.00</b>	<b>3,385,693.00</b>	<b>0.00</b>	<b>0.00</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(79,696.00)	0.00	(331,834.00)				
Other Sources/Uses Detail					1,599,900.00	228,827.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	15,433.00	0.00	125,088.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	206,746.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	580,000.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					308,050.00	19,900.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	79,223.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	64,263.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>79,696.00</b>	<b>(79,696.00)</b>	<b>331,834.00</b>	<b>(331,834.00)</b>	<b>1,907,950.00</b>	<b>1,907,950.00</b>		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	13,170.43	13,276.86	N/A	Met
Second Prior Year (2010-11)	13,264.46	13,337.89	N/A	Met
First Prior Year (2011-12)	13,330.45	13,381.11	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	13,381.11			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2009-10)		13,617	13,616	0.0%	Met
Second Prior Year (2010-11)		13,617	13,661	N/A	Met
First Prior Year (2011-12)		13,661	13,656	0.0%	Met
Budget Year (2012-13)		13,616			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	13,232	13,616	97.2%
Second Prior Year (2010-11)	13,287	13,661	97.3%
First Prior Year (2011-12)	13,335	13,656	97.6%
		Historical Average Ratio:	97.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.9%

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	13,335	13,616	97.9%	Met
1st Subsequent Year (2013-14)	13,335	13,616	97.9%	Met
2nd Subsequent Year (2014-15)	13,335	13,616	97.9%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

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

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

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

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

**Projected Revenue Limit**

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,235.24	6,438.24	6,599.20	6,777.38
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	4,950.66	5,004.32	5,129.43	5,267.92
d. Prior Year Funded BRL per ADA		4,950.66	5,004.32	5,129.43
e. Difference (Step 1c minus Step 1d)		53.66	125.11	138.49
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.08%	2.50%	2.70%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	13,381.11	13,381.11	13,330.45	13,330.45
b. Prior Year Revenue Limit (Funded) ADA		13,381.11	13,381.11	13,330.45
c. Difference (Step 2a minus Step 2b)		0.00	(50.66)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	-0.38%	0.00%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		1.08%	2.12%	2.70%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		<b>.08% to 2.08%</b>	<b>1.12% to 3.12%</b>	<b>1.70% to 3.70%</b>

**4A2. Alternate Revenue Limit Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	28,854,339.00	28,854,339.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**4A3. Alternate Revenue Limit Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<b>Necessary Small School Standard</b> (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	67,075,180.00	67,478,725.00	68,896,239.00	70,746,698.00
District's Projected Change in Revenue Limit:		0.60%	2.10%	2.69%
<b>Revenue Limit Standard:</b>		<b>.08% to 2.08%</b>	<b>1.12% to 3.12%</b>	<b>1.70% to 3.70%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	59,846,420.90	64,605,784.43	92.6%
Second Prior Year (2010-11)	59,908,122.20	66,020,786.03	90.7%
First Prior Year (2011-12)	63,462,733.00	69,756,071.00	91.0%
	Historical Average Ratio:		91.4%

  

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.4% to 94.4%</b>	<b>88.4% to 94.4%</b>	<b>88.4% to 94.4%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2012-13)	64,429,478.00	71,421,340.00	90.2%	Met
1st Subsequent Year (2013-14)	66,719,885.00	73,883,176.00	90.3%	Met
2nd Subsequent Year (2014-15)	69,091,047.00	76,125,933.00	90.8%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.08%	2.12%	2.70%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.92% to 11.08%</b>	<b>-7.88% to 12.12%</b>	<b>-7.30% to 12.70%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.92% to 6.08%	-2.88% to 7.12%	-2.30% to 7.70%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2011-12)	9,995,836.00		
Budget Year (2012-13)	5,351,995.00	-46.46%	Yes
1st Subsequent Year (2013-14)	5,351,995.00	0.00%	No
2nd Subsequent Year (2014-15)	5,351,995.00	0.00%	No

**Explanation:**  
(required if Yes)

2011-12 included \$2,513,392 in Education Jobs funding, \$420,212 in ARRA-IDEA funding and \$500,000 in LEA Program Improvement funding not available in 2012-13. In addition, Title I, Title II, and Title III programs were estimated for reduced funding in 2012-13.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2011-12)	17,240,572.00		
Budget Year (2012-13)	16,773,205.00	-2.71%	No
1st Subsequent Year (2013-14)	17,192,535.00	2.50%	No
2nd Subsequent Year (2014-15)	17,605,156.00	2.40%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2011-12)	8,959,300.00		
Budget Year (2012-13)	8,248,628.00	-7.93%	Yes
1st Subsequent Year (2013-14)	8,248,628.00	0.00%	No
2nd Subsequent Year (2014-15)	8,248,628.00	0.00%	No

**Explanation:**  
(required if Yes)

2011-12 included donations that are not budgeted until actually received. Donation funding for 2012-13 will not be included until it is received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2011-12)	6,522,274.70		
Budget Year (2012-13)	5,300,062.00	-18.74%	Yes
1st Subsequent Year (2013-14)	5,427,263.00	2.40%	No
2nd Subsequent Year (2014-15)	5,249,796.00	-3.27%	Yes

**Explanation:**  
(required if Yes)

2011-12 included donations received later in the year and carryover balances that are not included in the Adopted budget. The carryover balances are budgeted after the unaudited actuals are computed.

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

First Prior Year (2011-12)	7,770,007.00		
Budget Year (2012-13)	7,719,885.00	-0.65%	No
1st Subsequent Year (2013-14)	7,905,163.00	2.40%	No
2nd Subsequent Year (2014-15)	8,110,696.00	2.60%	No

**Explanation:**  
(required if Yes)

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2011-12)	36,195,708.00		
Budget Year (2012-13)	30,373,828.00	-16.08%	Not Met
1st Subsequent Year (2013-14)	30,793,158.00	1.38%	Met
2nd Subsequent Year (2014-15)	31,205,779.00	1.34%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2011-12)	14,292,281.70		
Budget Year (2012-13)	13,019,947.00	-8.90%	Met
1st Subsequent Year (2013-14)	13,332,426.00	2.40%	Met
2nd Subsequent Year (2014-15)	13,360,492.00	0.21%	Met

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

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

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

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

2011-12 included \$2,513,392 in Education Jobs funding, \$420,212 in ARRA-IDEA funding and \$500,000 in LEA Program Improvement funding not available in 2012-13. In addition, Title I, Title II, and Title III programs were estimated for reduced funding in 2012-13.

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

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

2011-12 included donations that are not budgeted until actually received. Donation funding for 2012-13 will not be included until it is received.

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

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

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



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	102,466,373.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	102,466,373.00	1,024,663.73	2,056,325.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	6,402,487.86	10,697,305.80	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			3,177,290.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			10,137,526.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	6,402,487.86	10,697,305.80	13,314,816.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	99,709,503.09	97,932,524.92	105,909,659.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	99,709,503.09	97,932,524.92	105,909,659.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	6.4%	10.9%	12.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.1%</b>	<b>3.6%</b>	<b>4.2%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	2,125,547.68	65,119,044.77	N/A	Met
Second Prior Year (2010-11)	2,874,433.41	67,112,718.67	N/A	Met
First Prior Year (2011-12)	1,228,999.00	70,367,070.00	N/A	Met
Budget Year (2012-13) (Information only)	(2,720,790.00)	71,650,167.00		

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

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

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

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

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2009-10)	6,228,939.00	10,651,543.26	N/A	Met
Second Prior Year (2010-11)	9,242,613.00	12,777,090.94	N/A	Met
First Prior Year (2011-12)	13,381,347.00	16,162,033.00	N/A	Met
Budget Year (2012-13) (Information only)	17,391,032.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA		
5% or \$62,000 (greater of)	0	to	300
4% or \$62,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	13,335	13,335	13,335
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	102,466,373.00	105,748,112.00	108,837,373.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	102,466,373.00	105,748,112.00	108,837,373.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,073,991.19	3,172,443.36	3,265,121.19
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>3,073,991.19</b>	<b>3,172,443.36</b>	<b>3,265,121.19</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,073,992.00	3,172,444.00	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,963,658.00	4,160,951.73	3,272,534.38
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,037,650.00	7,333,395.73	3,272,534.38
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.77%	6.93%	3.01%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,073,991.19</b>	<b>3,172,443.36</b>	<b>3,265,121.19</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

The 2012-13 Budget includes Revenue Limit funding contingent upon passage of the Governor's tax initiative in November 2012.

**S5. Contributions**

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

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

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

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

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

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2011-12)	(9,122,582.00)			
Budget Year (2012-13)	(9,503,557.00)	380,975.00	4.2%	Met
1st Subsequent Year (2013-14)	(10,073,770.00)	570,213.00	6.0%	Met
2nd Subsequent Year (2014-15)	(10,678,197.00)	604,427.00	6.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2011-12)	2,674,000.00			
Budget Year (2012-13)	1,599,900.00	(1,074,100.00)	-40.2%	Not Met
1st Subsequent Year (2013-14)	1,580,000.00	(19,900.00)	-1.2%	Met
2nd Subsequent Year (2014-15)	1,002,000.00	(578,000.00)	-36.6%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2011-12)	610,999.00			
Budget Year (2012-13)	228,827.00	(382,172.00)	-62.5%	Not Met
1st Subsequent Year (2013-14)	228,827.00	0.00	0.0%	Met
2nd Subsequent Year (2014-15)	228,827.00	0.00	0.0%	Met

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

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

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

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

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

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

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

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

2011-12 included a \$1,671,000 transfer from Fund 17, reduced to \$1,000,000 in 2012-13 and 2013-14, and to \$875,000 in 2014-15. In addition, there is a transfer from Fund 20 in the amount of \$580,000 in 2011-12, 2012-13 and 2013-14, reduced to \$127,000 in 2014-15.

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

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

In 2011-12 there is a transfer of \$262,785 to Fund 17 for Mandated Cost revenue not budgeted in 2012-13 and years after. In addition, there is a transfer of \$348,214 to Fund 21 for the laptop program, reduced to \$228,827 in 2012-13 and beyond.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	21-8919 (from General Fund)	21-7438 and 21-7439	722,351
Certificates of Participation	17	01-8011	01-7438 and 01-7439	6,670,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Redevelopment Loan	13	25-8681	25-7439	408,981
CFD 2000-01	20	District 40	District 40	1,005,000
CFD 2001-01	20	District 48	District 48	16,340,000

Type of Commitment (continued)	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	536,280	394,944	254,252	135,616
Certificates of Participation	296,649	527,630	527,345	526,720
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Redevelopment Loan	31,460	31,460	31,460	31,460
CFD 2000-01	88,384	86,899	85,376	83,816
CFD 2001-01	1,447,386	1,448,654	1,448,081	1,445,619

Total Annual Payments: 2,400,159 2,489,587 2,346,514 2,223,231

Has total annual payment increased over prior year (2011-12)? Yes No No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increase of \$89,428 will be paid for by unrestricted General Fund resources. The 2011-12 annual payment was below the amount originally budgeted due to the refinancing of the COP debt in 2011-12.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	1,287,481

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	18,367,142.00
b. OPEB unfunded actuarial accrued liability (UAAL)	18,367,142.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

5. OPEB Contributions

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,241,237.00	2,241,237.00	2,241,237.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	902,991.00	902,991.00	902,991.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	902,991.00	902,991.00	902,991.00
d. Number of retirees receiving OPEB benefits	134	134	134

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

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

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

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

Worker's Compensation is limited to claims payment and temporary disabilities. The District also has a self-insured dental claims program.
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3. Self-Insurance Liabilities

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

1,375,545.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	853,704.00	853,704.00	853,704.00

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	583.1	568.1	568.1	568.1

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

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

No

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

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

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

Negotiations are open for 2012-13. The District has proposed furlough days and other salary reductions. No increases are anticipated.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 474,000

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Yes	Yes	Yes
	7,682,690	8,335,719	9,044,255
	91.4%	91.4%	91.4%
	8.5%	8.5%	8.5%

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

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

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Yes	Yes	Yes
	1,107,123	1,134,801	1,163,171
	2.5%	2.5%	2.5%

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

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Yes	Yes	Yes
	Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	309.0	309.0	309.0	309.0

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

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

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

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

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

**Negotiations Settled**

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**  
Total cost of salary settlement

% change in salary schedule from prior year

**Multiyear Agreement**  
Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
2,900,480	3,147,020	3,414,517
96.3%	96.3%	96.3%
6.0%	8.5%	8.5%

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

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

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
209,816	212,963	216,158
1.5%	1.5%	1.5%

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

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

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
Yes	Yes	Yes

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

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

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

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

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	73.1	75.1	75.1	75.1

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

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

n/a

If Yes, complete question 2.

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

Not a collective bargaining group. Furlough days to be implemented following negotiations with certificated and classified bargaining groups.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

66,800

4. Amount included for any tentative salary schedule increases

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,060,452	1,150,590	1,150,590
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	6.0%	8.5%	8.5%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	143,718	147,091	150,545
Percent change in step & column over prior year	2.3%	2.3%	2.3%

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

**Comments:**  
(optional)

A1: The 2012-13 cash flow projection shows a negative cash balance in June 2013 of <\$4,309,183>, assuming failure of the Governor's November tax initiative and implementation of the mid-year trigger cut of \$441 per ADA. A9: The Board named Dr. Robert Pletka as the District's new superintendent effective July 1, 2012. Susan C. Hume became the new chief business official effective July 1, 2011.

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

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